Local Government Finance in Ontario

1982

The Honourable Claude F. Bennett
Minister of Municipal Affairs and Housing

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The Honourable Claude F. Bennett, Minister

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PREFACE

This publication is the seventh edition since its introduction in the present format in 1977. I believe the information on local government finances contained in this edition continues to represent an effective and informative way of reporting local government financial affairs to the Legislature, to elected and appointed local officials, and to the general public.

This edition includes a detailed discussion of municipal capital financing in Ontario. The appendices provide summary tables of data from the 1982 municipal financial information returns, as required under Section 84 of the Municipal Act. Financial data on individual municipalities or groups of municipalities are available from the Ministry on request.

Claude S Bennett

Claude F. Bennett
Minister
Municipal Affairs and Housing

December, 1983

Introduction

The annual preparation of this publication is required under Section 84 of the Municipal Act. The Section states that "... the Ministry shall cause to be prepared annually a tabulated statement of the returns (financial) which shall be laid before the Assembly."

For ease of use, the publication is divided into three parts. Part I provides an overview of the financial performance of municipalities and school boards including a comparative analysis of prior years' performances. In order to maintain continuity and data comparability from year to year, the format and presentation of Part I is kept the same every year. Part II changes annually and normally contains a discussion of particular topics that may be of interest to members of the Provincial Legislative Assembly as well as to elected and appointed local officials and the general public. Part III contains the appendices. The appendices contain a tabulated statement of the financial operations of municipalities summarized by upper tier and municipal status.

For those readers who require information on the administrative, institutional and statutory structure of local government in Ontario, it is available in Appendix A. Similarly, more detailed information is also available in Appendix A of the first edition of the publication: "Local Government Finance In Ontario, 1975 and 1976".

The municipal financial data used in the publication are taken from the financial information returns, submitted annually by all municipalities to the Ministry. As of the end of November, 1983, one municipality had not yet submitted its 1982 return. For this municipality, estimates have been used. The school boards' financial data are provided by the Ministry of Education and are based on the annual financial statements submitted by school boards to that Ministry.

The presentation of the data reflects the way municipalities are required to account and report their financial operations (the fund basis). The two main funds used are the Revenue Fund and the Capital Fund. Aggregate figures are computed by adding the two funds and subtracting inter-fund transfers. Inter-municipal and inter-school board transfers are also netted against expenditures in compiling aggregate figures. In addition, the operations of children's aid societies and conservation authorities have been added. The financial transactions of these agencies are not consolidated by municipalities.

Detailed financial data for individual municipalities or groups of municipalities are available from the Ministry's data bank on request. In general, such data will be provided free of charge but the Ministry reserves the right to recover costs of meeting requests for large volumes of data.

Requests should be directed to the Municipal Management Policy Branch, Ministry of Municipal Affairs and Housing, 11th Floor, 777 Bay Street, Toronto, Ontario M5G 2E5, (416) 585-7223.

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PART I

1982 Financial Performance

Chapter 1

Highlights

Socio-Economic Conditions

The 1982 socio-economic profile of the Province underwent significant changes compared to 1981 and prior years, mainly as a direct result of the unsettled economic conditions which prevailed during the year. Population, at slightly over 8.5 million, increased 0.5 per cent compared to 1.2 per cent the year before. Growth in the number of residential dwelling units slowed to 1.3 per cent for the year or one-half the average annual growth of the previous four years. Growth in the Gross Provincial Product dropped to 5.0 per cent compared to 13.6 per cent the year before. Inflation, as measured by the consumer price index, continued to increase at 10.8 per cent and household income levels failed to keep pace, increasing by 8.3 per cent.

Assessment was one indicator which grew substantially in 1982, 3.7 per cent as against 2.0 per cent in 1981. Assessment growth measures new construction, renovations and additions to the existing housing, commercial and industrial stock. Assessment serves as the basis on which municipalities and school boards compute their tax revenue for the year. The information is lagged one year and, therefore, reflects the development that took place during 1981. While it would be desirable for both municipalities and school boards to determine their tax revenue needs on more current assessment information, this is not possible because budgets and tax bills are approved early in the year, usually well before the peak construction periods of spring, summer and early fall.

Socio-Economic Statistics

Table 1-1

	1981	1982	1982/81	1981/80	1980/77 Annual
			%	%	%
Population (000)[1]	8,480	8,520	0.5	1.2	0.8
Households (000)[1]	3,248	3,290	1.3	1.5	2.6
Property Assessment ($M)[2]					
(1970 Values)	94,400	97,900	3.7	2.0	3.2
(Current Values)	217,900	238,500	9.5	10.6	n/a
Average Income/Household ($)[3]	30,200	32,700	8.3	11.9	8.4
Gross Provincial Product ($M)	126,100	132,400	5.0	13.6	9.9
Consumer Price Index (1971=100)	236.9	262.5	10.8	12.5	9.4
Ontario Unemployment Rate (%)	6.6	9.8	48.5	(4.3)	(0.2)
Average Prime Interest Rate (%)	19.3	15.8	(18.1)	35.0	19.3

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[1] Population and household data were taken from the enumeration and returns of assessment, respectively, reports completed at the beginning of the corresponding year. The 1982 population figure is estimated because the enumeration for that year was based on a sample.

[2] The constant 1970 values measure real increases in assessment resulting from new construction, renovations, and additions. The 'current values' assessment figures reflect increases in property values that occurred during the prior year in addition to real increases.

[3] Estimated from Revenue Canada Taxation Statistics, 1981 Edition.

Expenditures

During 1982, the combined spending of all local governments grew about 14.0 per cent raising the total spent to $13.5 billion. On a per household basis this amount represented $4,100 for an increase of 12.5 per cent, well in excess of the inflation rate. As a proportion of the Gross Provincial Product, local government reversed a trend toward smaller shares established during the past three years by expanding to 10.2 per cent from a low of 9.4 per cent in 1981.

Nearly 58.0 per cent of all local government spending was carried out by municipalities and their agencies. School boards were responsible for the remaining 42.0 per cent. Municipalities played a leading role in the expenditure growth. Their total expenditures increased 14.4 per cent to $7.8 billion compared to 13.1 per cent for school boards. The increase in municipal operating expenditures was even more dramatic, 15.5 per cent, compared to an average annual increase of 10.3 per cent between 1977 and 1980. Salaries and wages (15.8 per cent increase), social services (18.8 per cent increase), and unusually large transfers to reserves (25.5 per cent increase) were largely responsible for the increase. The significant assessment growth was also a factor since it made available substantial additional tax revenues at existing mill rates.

Total spending on capital projects was up 10.3 per cent to $1.7 billion. In relative terms, this increase was significant if it is considered that, on average, the annual increase since 1977 did not exceed 3.3 per cent. Attempts by municipalities to catch up on projects which had been postponed because of the excessively high interest rates during 1981 explains part of this surge. Another reason is that municipalities, in their effort to combat the economic recession and also take advantage of various cost sharing programs of the provincial and federal governments, accelerated projects otherwise planned for later years.

Local Government Expenditures — Table 1-2

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
Revenue Fund[1]	5,522	6,378	15.5	13.2	10.3
Capital Fund[2]	1,293	1,421	9.9	6.2	3.1
Subtotal	6,815	7,799	14.4	11.8	8.5
School Boards					
Revenue Fund[1]	4,815	5,447	13.1	11.7	8.1
Capital Fund	206	233	13.1	19.8	12.9
Subtotal	5,021	5,680	13.1	12.1	8.2
Total Local Government					
Revenue Fund[1]	10,337	11,825	14.4	12.5	9.3
Capital Fund[2]	1,499	1,654	10.3	7.8	3.3
Total	11,836	13,479	13.9	11.9	8.3
Total Expenditure Per Household ($)	3,644	4,100	12.5	10.2	8.6

[1] Excludes transfers to capital fund.
[2] Excludes transfers to unconsolidated local boards, individuals, and own funds.

Revenues

The 1982 revenue performance paralleled, in most aspects, the expenditure performance. Overall, total revenues increased 14.0 per cent to $13.7 billion, compared to 12.5 per cent in 1981 and 8.1 per cent, on average, during the 1977 to 1980 period.

Although municipalities had to finance a greater growth in expenditures than school boards, they, nevertheless, succeeded in limiting the 1982 increase in tax revenues to 12.3 per cent largely because of strong provincial support which increased by 16.0 per cent to more than $2.5 billion. School boards on the other hand, had to increase their tax revenues by 15.0 per cent. Provincial grants to school boards increased 10.3 per cent to $2.8 billion in 1982 and continued to finance more than 50.0 per cent of their expenditure requirement. The higher increase in provincial funding of municipalities relative to school boards is related to the variability of the services administered by municipalities. For example, the increase in the municipal welfare rolls during 1982 meant an automatic increase in the municipal expenditure for the service and consequently, a corresponding increase in provincial support. School boards are not subject to variations of this nature and, therefore, their provincial funding is more predictable.

The yield from other revenues, the third major source of revenues, increased 10.4 per cent in 1982. This growth rate was considerably lower than the 17.3 per cent increase registered in 1981. The most notable components of these revenue sources are transit fares, water rates, old age home fees and investment income.

Local Government Revenues

Table 1-3

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
Taxation	2,455	2,758	12.3	13.3	8.8
Ontario Grants	2,184	2,533	16.0	13.8	7.9
Other Revenue	2,055	2,269	10.4	16.9	12.7
Long Term Borrowing	254	419	65.0	(17.3)	(10.2)
Subtotal[1]	6,948	7,979	14.8	13.0	8.0
School Boards					
Taxation	2,315	2,662	15.0	13.0	10.3
Ontario Grants	2,577	2,843	10.3	12.0	6.5
Other Revenue	141	156	10.6	23.7	21.5
Long Term Borrowing	9	23	155.6	(80.0)	(2.0)
Subtotal[1]	5,042	5,684	12.7	11.8	8.2
Total Local Government					
Taxation	4,770	5,120	13.6	13.2	9.5
Ontario Grants	4,761	5,376	12.9	12.8	7.1
Other Revenue	2,196	2,425	10.4	17.3	12.9
Long Term Borrowing	263	442	68.1	(25.3)	(11.5)
Total[1]	11,990	13,663	14.0	12.5	8.1

[1] May differ from the expenditure amounts shown in Table 1-2 because of in year under or over-levies, the exclusion of capital financial transfers and in year under or over-financing of capital projects.

Property Tax Levels And Mill Rate Changes

The average residential property tax level in 1982 was $883 per household. Of this amount, $451 was for municipal purposes and the remainder, $432, was for school purposes. The increase over 1981 was approximately $93 per household of which municipalities were responsible for $43 and school boards $50.

The combined mill rate increase for the year was 10.2 per cent, slightly lower than the inflation rate and about the same as the increase registered in 1981. The municipal component of this mill rate increase, however, was significantly lower than that for school purposes, 9.0 per cent compared to 11.4 per cent. In 1981, the opposite had occurred, whereby the municipal increase was 10.7 per cent compared to 10.1 per cent for school boards.

The property tax offsets from the Ontario Tax Credit System and Pensioners Tax Assistance program changed little from 1981 and amounted to approximately $150 per household on average. They, nevertheless, represented about 17.0 per cent of the average tax bill and consequently, made a sizeable contribution toward keeping the property tax burden across the Province to a reasonable level.

The proportion of personal income attributed to property taxes increased slightly in 1982 from 2.6 per cent to 2.7 per cent. This was the first increase in recent years and, therefore, did not represent a source of concern.

Table 1-4

Average Residential Property Taxes Per Household[1] And Mill Rate Changes

	1981	1982	1982/81	1981/80	1980/77 Annual
	$	$	%	%	%
Average Residential Property Taxes Per Household					
Municipal Taxes and Charges	408	451	10.5	10.6	6.4
School Taxes	382	432	13.1	9.8	7.1
Gross Property Taxes	790	883	11.8	10.3	6.7
Tax Offsets[2]	147	150	2.0	2.1	8.1
Net Property Taxes	643	733	14.0	12.2	5.3
Share of Household Income (%)					
Gross Taxes	2.6	2.7	3.8	(3.3)	(2.1)
Net Taxes	2.1	2.2	4.8	0.0	(3.9)
Residential Mill Rate Changes[3]					
Municipal			9.0	10.7	5.7
School			11.4	10.1	6.7
Total			10.2	10.4	6.2

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[1] Household refers to residential dwelling units excluding farm and seasonal dwellings. In prior years' publications, the household reference was to single family dwelling units only.

[2] Includes Ontario Tax Credits, Pensioners' Property Tax Assistance, and Municipal and School Tax Credits.

[3] Average mill rate figures are not shown because they are not comparable among municipalities. Mill rates indicate the amount of tax payable on each $1,000 of the local assessment base.

Long Term Borrowing And Debt Outstanding

The volume of new long term borrowing rose dramatically in 1982, almost 70.0 per cent to $442 million. This level of new borrowing was the highest since 1977 when $535 million was issued. Approximately $90 to $100 million of the increase represented amounts postponed in 1981 because of high interest rates during that year. Nearly all of the new borrowing, 95.0 per cent, was for municipal purposes. The amounts required by school boards for capital projects have declined in recent years largely because of declining enrollment.

The large volume of new borrowing in 1982 increased the amount of net debt outstanding at the end of the year by 2.3 per cent to $4.3 billion. Almost 75.0 per cent of the debt outstanding was for municipal purposes. Debt charges, composed of interest costs and principal repayments, continued the growth of the past few years and reached $739 million in 1982. At this level, they represented 6.2 per cent of total 1982 operating expenditures. As in the case of debt outstanding, most of the debt charges, 72.0 per cent, were for municipal purposes.

Year End Position

The amount of accumulated surplus held by municipalities and school boards at the end of 1982 was $271 million or approximately $26 million less than the amount held at the beginning of the year. The reduction was the first since 1978 and was largely the result of municipalities using these funds to keep mill rates from increasing excessively.

The level of unfinanced capital expenditures was cut by more than half, during 1982, to $63 million. The reduction was directly linked to the dramatic increase in new long term borrowing during the year.

Long Term Borrowing, Net Debt Outstanding And Debt Charges Table 1-5

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Long Term Borrowing					
Municipalities	254	419	65.0	(17.3)	(10.2)
School Boards	9	23	155.6	(80.0)	(2.0)
Total	263	442	68.1	(25.3)	(11.4)
Net Debt Outstanding At Year End					
Municipalities	3,015	3,157	4.7	(0.4)	2.1
School Boards	1,170	1,125	(3.8)	(9.2)	(3.5)
Total	4,185	4,282	2.3	(3.1)	0.3
Annual Debt Charges					
Municipalities	493	532	7.9	5.1	6.7
School Boards	211	207	(1.9)	(1.4)	0.2
Total	704	739	5.0	3.1	4.5

Year End Balances

Table 1-6

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Revenue Fund (Surplus)					
Municipalities	259	224	(13.5)	36.3	7.3
School Boards	38	47	23.7	46.2	(7.3)
Total	297	271	(8.8)	37.4	2.9
Capital Fund (Unfinanced)					
Municipalities	148	56	(62.2)	(2.6)	43.2
School Boards	14	7	(50.0)	133.3	2.4
Total	162	63	(61.1)	2.5	36.2
Reserves and Reserve Funds					
Municipalities	1,218	1,391	14.2	21.1	12.6
School Boards	177	207	16.9	17.2	15.2
Total	1,395	1,598	14.6	20.6	12.9
Taxes Uncollected At Year End					
Current	240	270	12.5	19.4	5.4
Previous Year	63	74	17.5	13.4	14.7
Prior Years	24	30	25.0	8.3	15.0
Penalties & Interest	28	36	28.6	33.3	19.1
Total	355	410	15.4	18.3	8.3

In spite of the economic downturn, municipalities and school boards still managed to increase their reserves and reserve fund holdings by 14.6 per cent to almost $1.6 billion. The increase, however, was markedly less than in 1981 when it exceeded 20.0 per cent. The bulk of these funds, 87 per cent, are held by municipalities and generally represent money set aside to finance capital projects in future years.

The volume of uncollected taxes outstanding at year end amounted to $410 million for an increase of 15.4 per cent from the previous year. The increase was not unduly large since it occurred during a period of high unemployment and generally unsettled economic conditions. As a proportion of total 1982 tax revenues, uncollected taxes remained within acceptable levels at 7.5 per cent, up slightly from the 7.4 per cent level of 1981.

Estimated 1983 Financial Performance

The 1983 financial performance of municipalities and school boards is expected to be markedly more moderate than in 1982. Expenditure and revenue increases are generally estimated to be three to four percentage points lower than the year before.

The Inflation Restraint Program initiated by the Province in the fall of 1982 appears to have had a moderating impact, especially on municipalities. Despite significant increases in welfare costs and the stimulating effects of the Canada-Ontario Employment Development (C.O.E.D.) and capital acceleration programs to reduce unemployment, municipal revenues and expenditures are expected to grow between 9.0 per cent and 10.0 per cent on average or more than five percentage points lower than the 15.0 per cent increase which occurred in 1982.

Estimated 1983 Local Government Expenditures — Table 1-7

	1982	1983 Estimate	1983/82	1982/81
	$ Million	$ Million	%	%
Municipalities				
Revenue Fund[1]	6,378	7,050	10.5	15.5
Capital Fund[2]	1,421	1,530	7.5	9.9
Total	7,799	8,580	10.0	14.4
School Boards				
Revenue Fund[1]	5,447	5,935	9.0	13.1
Capital Fund	233	230	(1.0)	13.1
Total	5,680	6,165	8.5	13.1
Total Local Government				
Revenue Fund[1]	11,825	12,985	9.8	14.4
Capital Fund[2]	1,654	1,760	6.5	10.3
Total	13,479	14,745	9.5	13.9
Total Expenditure Per Household ($)	4,100	4,440	8.3	12.5

[1] Excludes transfers to capital fund, reserves and reserve funds.

[2] Excludes transfers to unconsolidated local boards, individuals, and own funds.

In addition to cutting back the growth in operating costs (down to 10.5 per cent from 15.5 per cent in 1982), municipalities appear also to have postponed some capital spending (estimated to increase only 7.5 per cent compared to 9.9 per cent in 1982), reduced financing of capital projects from current revenues and utilized some reserves and reserve funds. These funds which, including surpluses, amounted to $1.60 billion at the beginning of 1983 are projected to be reduced to about $1.45 billion by the end of the year.

Another contributing factor has been the reduced growth of the assessment base which declined from a high of 3.7 per cent for 1982 to 2.4 per cent for the current year. Assessment growth normally has two implications for municipal finance. On the one hand, it offsets mill rate increases while on the other, it induces additional expenditures as municipalities provide services for new development.

Provincial grant increases to municipalities are expected to be considerably higher than the 7.5 per cent announced at the beginning of the year. Substantially higher welfare costs, plus the additional funding that became available during the year through the C.O.E.D. and capital acceleration programs are expected to raise provincial support to 10.5 per cent on average over 1982.

Estimated 1983 Local Government Revenues — Table 1-8

	1982	1983 Estimate	1983/82	1982/81
	$ Million	$ Million	%	%
Municipalities				
Taxation	2,758	3,005	9.0	12.3
Ontario Grants	2,533	2,800	10.5	16.0
Other Revenue	2,269	2,425	7.0	10.4
Long Term Borrowing	419	285	(32.0)	65.0
Total[1]	7,979	8,515	6.7	14.8
School Boards				
Taxation	2,662	2,980	12.0	15.0
Ontario Grants	2,843	3,015	6.0	10.3
Other Revenue	156	170	9.0	10.6
Long Term Borrowing	23	15	(35.0)	155.6
Total[1]	5,684	6,180	8.7	12.7
Total Local Government				
Taxation	5,420	5,985	10.5	13.6
Ontario Grants	5,376	5,815	8.0	12.9
Other Revenue	2,425	2,595	7.0	10.4
Long Term Borrowing	442	300	(32.0)	68.1
Total[1]	13,663	14,695	7.5	14.0

[1] May differ from the expenditure amounts shown in Table 1-7 because of in year under or over-levies, the exclusion of capital financial transfers and in year under or over-financing of capital projects.

Although the Inflation Restraint Program only partially affected school boards in 1983 because many teachers' contracts had anniversary dates of September 1, 1983, their operating expenditures are expected to increase only slightly less than 9.0 per cent compared to 13.1 per cent in 1982. Similarly, revenue from property taxation, the main revenue source other than provincial grants, is projected to increase 12.0 per cent compared to 15.0 per cent in 1982. Provincial grants will grow by about 6.0 per cent compared to 10.3 per cent in 1982.

There is no evidence that reserves and reserve funds have been used by school boards to hold property tax increases to more moderate levels. These funds, including accumulated surpluses, are expected to increase by about $15 million during the year and reach a total of about $270 million. Because of their relatively small size compared to those held by municipalities, they do not represent as significant a factor in school boards' financial operations.

The mill rate increases adopted by municipalities for municipal purposes were slightly more than 6.5 per cent on average. To the average residential taxpayer, this will mean an increase of approximately $34 on the property tax bill and will raise it to $485 per household for 1983. Similarly, the mill rate increase for school purposes has been estimated at about 9.5 per cent compared to 11.4 per cent in 1982. It will add roughly $53 to the average residential tax bill, raising it also to about $485 per household. For the second year in a row, the share of household income required to pay property taxes is expected to increase, mainly because of the reduced growth in personal income.

Average Residential Property Taxes Per Household And Mill Rate Changes, 1983 **Table 1-9**

	1982	1983 Estimate	1983/82	1982/81
	$	$	%	%
Average Residential Property Taxes Per Household				
Municipal Taxes & Charges	451	485	7.5	10.5
School Taxes	432	485	12.3	13.1
Gross Property Taxes	883	970	9.9	11.8
Tax Offsets[2]	150	155	3.3	2.0
Net Property Taxes	733	815	11.2	14.0
Share of Household Income (%)				
Gross Taxes	2.7	2.8	3.7	3.8
Net Taxes	2.2	2.4	9.1	4.8
Residential Mill Rate Changes[3]				
Municipal			6.5	9.0
School			9.5	11.4
Total			8.0	10.2

[1] Household refers to residential dwelling units excluding farm and seasonal dwellings. In prior years' publications, the household reference was to single family dwelling units only.

[2] Includes Ontario Tax Credits, Pensioner Property Tax Assistance, and Municipal and School Tax Credits.

[3] Average mill rate figures are not shown because they are not comparable among municipalities. Mill rates indicate the amount of tax payable on each $1,000 of the local assessment base.

Chapter 2

Municipal Revenue Fund Operations

Expenditures By Object

Total municipal operating expenditures rose $858 million in 1982, to $6.7 billion. This represented a 14.7 percentage increase, almost 2 percentage points higher than the previous year's increase of 13.1 per cent. In comparison, prices as measured by the Consumer Price Index increased 10.8 per cent in 1982.

The largest single component that influenced total expenditure increases was payroll costs. Salaries, wages and employee benefits which account for about half of municipal operating costs increased, on average, 15.8 per cent from 1981 compared to increases of 14.7 and 9.8 per cent in 1981 and prior years respectively.

However, this does not imply that, on average, municipal employees' earnings increased by 16.0 per cent since included in the total payroll percentage increase are new employees and additional personnel hired on contract. In 1982, approximately 2,300 or 1.9 per cent more full-time employees were working in municipalities than in 1981. The average weekly earnings of people working in Ontario, both private and public sectors, increased 9.8 per cent over 1981.

The type of municipality* with the largest increase in payroll costs was Metropolitan Toronto which increased 17.3 per cent from 1981. The reason for Metro's increase was essentially the same as that for the Province. In addition, wages, salaries and employee benefits were the largest expenditure in Metropolitan Toronto of all sectors, both as a per cent of total expenditures, 55.5 per cent, and in terms of per household spending, $1,532 per household.

Municipal Revenue Fund Expenditures By Object Table 2-1

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Salaries & Wages	2,778	3,216	15.8	14.7	9.8
Materials & Supplies	1,549	1,771	14.3	14.2	10.5
Transfers[1]	468	564	20.5	10.4	13.7
Subtotal	4,795	5,551	15.8	14.1	10.2
Debt Charges	493	532	7.9	5.1	6.7
Transfers to Own Funds[2]	540	603	11.7	12.3	13.4
Subtotal	1,033	1,135	9.9	8.7	9.9
TOTAL	5,828	6,686	14.7	13.1	10.2

[1] Refers to payments to individuals and contributions to unconsolidated boards such as children's aid societies, conservation authorities, and other local organizations.

[2] Refers to capital fund, reserve funds, and reserves.

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*Appendix D lists the municipalities included in each type.

The higher payroll expenditure levels in Metropolitan Toronto or urban municipalities, in general, are due to the scope of services provided. For example, Metro has a well developed transit system and a large police department which are labour intensive. As a result, a "full service" municipality such as Metro is expected to have high payroll costs.

The sector with the smallest increase in payroll costs was the rural south which increased 12.9 per cent. Payroll costs by the rural municipalities in southern Ontario also accounted for the smallest proportion of expenditures when compared to other municipalities in the Province. In 1982, salaries, wages and employee benefits were 36.9 per cent of total expenditures in the rural municipalities in the south or $471 per household. Increases in payroll costs for regions and all municipalities in the north averaged 15.5 per cent over 1981 while cities in southern Ontario averaged 13.5 per cent.

The second largest component in spending, materials and supplies, accounted for about one-quarter of municipal expenditures and increased on average by 14.3 per cent from 1981, about the same as in 1981, compared to 1980. Although Metropolitan Toronto had the largest increase in materials and supplies spending, 17.9 per cent, it accounted for the smallest portion of total spending relative to the other five sectors at 20.1 per cent. Rural municipalities in southern Ontario had the smallest increase in materials and supplies at 8.3 per cent even though it formed the largest component of total spending.

Payments to individuals and contributions to unconsolidated boards increased 20.5 per cent from 1981. The majority of the $564 million in transfers went to individuals as general welfare assistance which, in 1982, increased by 25.9 per cent. The transfers were 8.4 per cent of total average municipal spending or $171 per household. The highest level of spending on transfers was in northern cities at $269 per household while municipalities in the rural north municipal category spent the least, at $99 per household.

Debt charges amounted to $532 million in 1982, an increase of 7.9 per cent and the largest increase since 1977. However,debt charges represented 8.0 per cent of the average municipal expenditures, down from 8.5 per cent in 1981. The increase in debt charges was expected in view of the 65.0 per cent increase in borrowing (see Chapter 6 for long term borrowing). Municipalities in the rural south category had the highest increase in debt charges at 12.6 per cent. Metropolitan Toronto had the largest relative share of debt charges at 8.9 per cent of total spending and $246 per household.

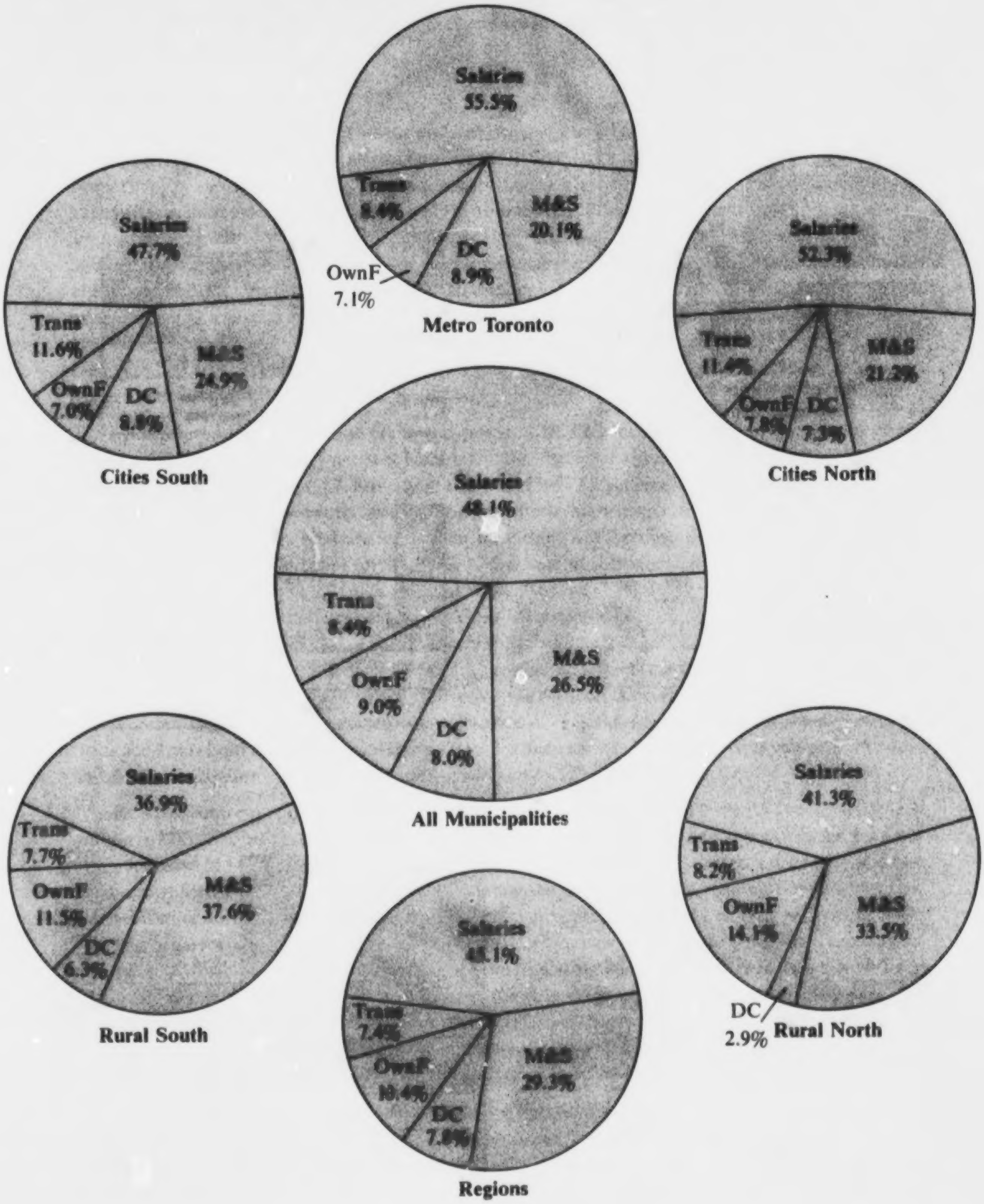
Transfers to the capital fund, reserve funds and reserves increased $63 million over 1981 or 11.7 per cent. The transfers represented 9.0 per cent of the total average municipal expenditure in 1982 which amounted to $183 per household. However, transfers to various accounts in this component were not evenly distributed. Transfers in 1982 to the capital fund on average increased only 0.5 per cent over 1981 compared to the 25.5 per cent increase in transfers to reserves and reserve funds.

The main reason for municipalities not increasing the flow of funds from the revenue fund to finance capital projects was the decline in interest rates which made long term borrowing a more attractive financing tool. With only a nominal increase in transfers to the capital fund, municipalities channelled additional funds to reserves and reserve funds which in the future could be used to keep mill rate increases down and for capital acquisition and replacement. The large increase in transfers to reserves and reserve funds indicates that some municipalities may be attempting to ensure financial stability in the event that the poor economic conditions continue and possibly affect the tax base.

Both the capital fund and the reserve accounts each had transfers amounting to about $300 million. Metropolitan Toronto had both the smallest percentage change in transfers to the capital fund and the largest percentage increase in transfers to the reserve accounts. In 1982, Metro had a decrease of 13.4 per cent in transfers to the capital fund and an increase of 45.7 per cent in transfers to the reserve accounts. Conversely, municipalities in the north had both the largest percentage increases in transfers to the capital fund and the smallest percentage changes in transfers to the reserve accounts. Municipalities in northern Ontario have historically preferred to use transfers to the capital fund from the revenue fund in place of long term borrowing as a source of capital

Composition Of Municipal Revenue Fund Expenditures
By Object And Type Of Municipality, 1982

Figure 2-1

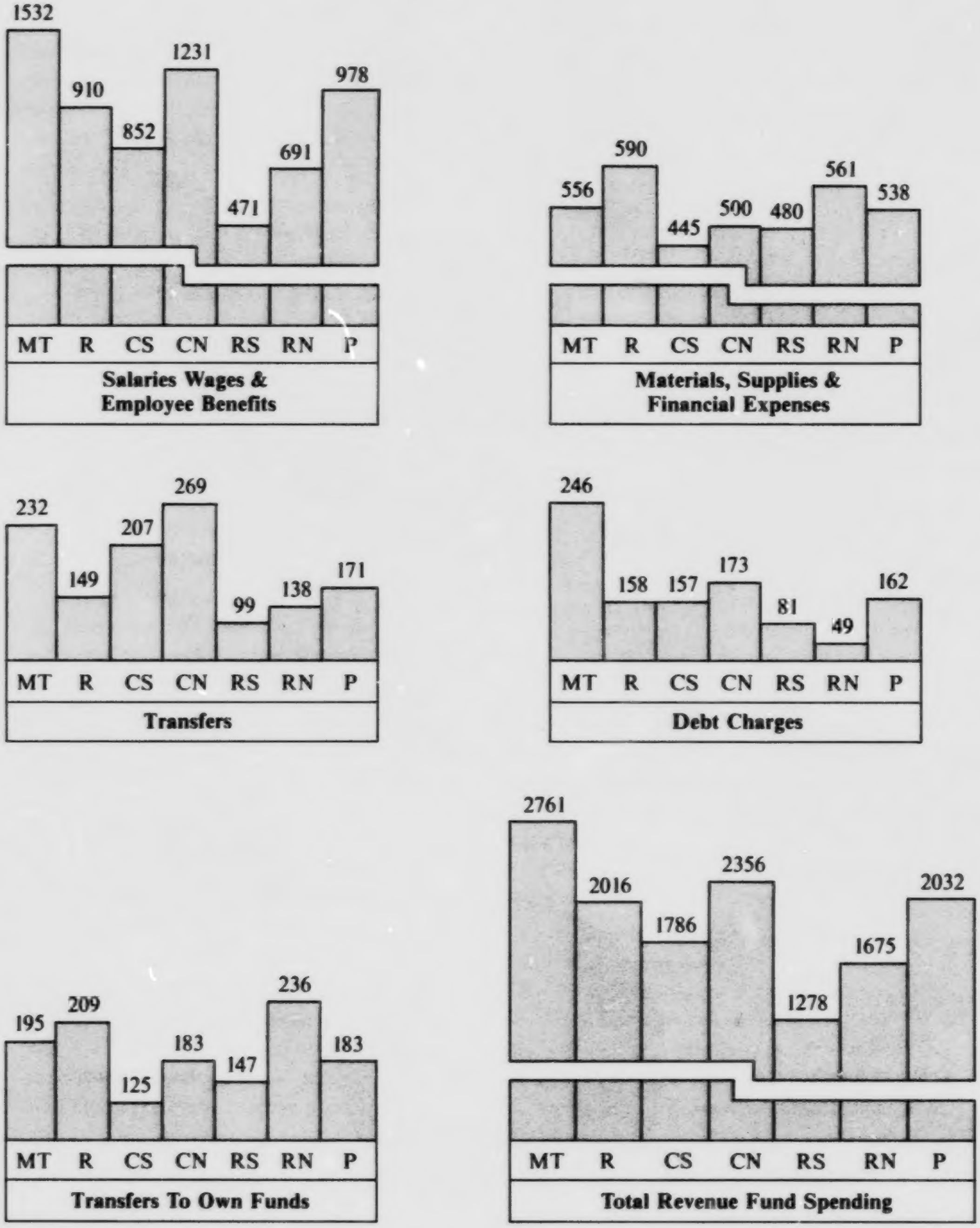


KEY

Salaries = Salaries, Wages, & Employee Benefits
M&S = Materials, Supplies, & Financial Expenses
DC = Debt Charges
OwnF = Transfers to Own Funds
Trans = Transfers

Municipal Revenue Fund Expenditures Per Household ($) By Object And Type Of Municipality, 1982

Figure 2-2



Salaries Wages & Employee Benefits

Materials, Supplies & Financial Expenses

Transfers

Debt Charges

Transfers To Own Funds

Total Revenue Fund Spending

KEY

MT = Metro Toronto
CN = Cities North
P = Province
R = Regions
RS = Rural South
CS = Cities South
RN = Rural North

financing. Therefore, a large contribution to the capital fund will place limitations on the amount of funds transferred to reserves and reserve funds. The highly urbanized areas, Metropolitan Toronto and cities, had transfers to own funds accounting for about 7 per cent of total expenditures while the proportions for municipalities in regions, the rural south and the rural north were 10.4, 11.5 and 14.1 per cent, respectively.

Expenditures By Function

General government expenditures consisted mainly of salaries, wages and financial expenses of municipal councils and general administration staff. They also included non earmarked contributions such as those to working reserves, contingencies and so on. In 1982, general government expenditures increased 20.9 per cent over 1981 to a total of $741 million. The expenditures were on average 11.1 per cent of total expenditures compared to 10.5 per cent in 1981. Metropolitan Toronto had both the highest rate of increase in general government expenditures at 29.1 per cent from the 1981 level and the highest per household expenditure at $262. The share of general government expenditures as a percentage of total expenditures in Metro increased a full point from 8.5 per cent in 1981 to 9.5 per cent in 1982. The lowest rate of increase was in the rural south at 15.0 per cent. Cities in the north had general government expenditures taking the smallest relative share of total spending at 6.9 per cent of spending or $163 per household.

Spending on protection to persons and property (mainly police and fire protection services) increased $142 million or 13.5 per cent from 1981. This increase was about 1.5 per cent less than the 1981/80 rate of increase. In 1982, protection accounted for 17.9 per cent of total average expenditures or $364 per household. The protection component with the highest rate of increase was police costs at 14.7 per cent. The police component was an important one because it represented over half of expenditures in the protection function. The higher rate of increase in police expenditures was in northern rural municipalities at 15.8 per cent while the lowest percentage increase was in southern cities at 13.1 per cent. Police costs in Metropolitan Toronto and in regions increased by 14.8 and 15.4 per cent respectively. The non-rural municipalities expenditures and protection services that accounted for about 20 per cent of total spending compared to rural municipalities of approximately 10 per cent. Rural municipalities spend relatively little on protection services because many municipalities receive free policing from the Ontario Provincial Police and have a volunteer fire department. On a per household comparison, Metropolitan Toronto showed the largest epxense at $546 compared to municipalities in the rural south which showed the lowest protection costs of $126.

Revenue fund expenditures on transportation increased 12.5 per cent from 1981 to a level of $1.6 million in 1982. The percentage increase in 1982 was about 1.5 percentage points less than the previous year's increase of 14.1 per cent. The relatively low increase in transportation spending compared to the average increase in 1982 resulted in the proportion of the average municipal expenditure on transportation shrinking from 25.5 per cent of total expenditures in 1981 to 24.0 per cent in 1982. There were essentially two sectors that had the bulk of transit spending: Metropolitan Toronto and the regions. Metro accounted for two-thirds of the transit spending and had an increase of 14.2 per cent over 1981. The regions represented most of the balance in transit spending with 1982 expenditures 18.9 per cent higher than the previous year. A relatively higher rate of growth in regional transit costs can be expected because those areas are generally experiencing the highest rate of assessment growth in the Province and, therefore, the greatest demand for expanded services.

The other major component of transportation spending was roads which increased on average 10.4 per cent, about the same as in 1981/80. Metropolitan Toronto had the highest rate of increase at 16.8 per cent over 1981. The rural municipalities in the south and north had the lowest increases at 4.3 and 6.5 per cent respectively. The low spending increases on rural roads was in part due to a mild winter and consequently, the amount spent on winter maintenance.

Transportation accounted for the largest proportion of total spending in the rural south at 28.0 per cent while cities in the south showed the lowest at 19.5 per cent. Metropolitan Toronto by far spent the most on transportation services at $735 per household and southern cities spent the least at $348 per household. The reason for this large difference was the amount spent on transit where Metropolitan Toronto spent $490 per household compared to $103 per household in cities in the south.

All the components of environmental services increased roughly equally at 11.1 per cent from 1981. In 1982, spending on these services accounted for 14.4 per cent of total average spending or $293 per household. Environmental services accounted for the largest proportion of total spending in cities in the south at 17.9 per cent of all spending while municipalities in the rural south had the lowest proportion at 11.8 per cent. The urbanized areas had approximately the same per household expenditure ranging from a high of $353 in Metropolitan Toronto to $319 in regions, largely because

Municipal Revenue Fund Expenditures By Function — Table 2-2

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
General Government	613	741	20.9	12.3	14.6
Protection					
Police	580	665	14.7	15.5	10.4
Fire	339	383	13.0	15.7	10.5
Conservation	65	69	6.2	10.2	9.8
Other[1]	71	80	12.7	16.4	11.6
Subtotal	1,055	1,197	13.5	15.3	10.4
Transportation					
Roads	785	867	10.4	10.6	5.4
Transit	544	632	16.2	20.6	9.1
Other[2]	98	106	8.2	8.9	10.1
Subtotal	1,427	1,605	12.5	14.1	7.0
Environment					
Sewer	375	416	10.9	14.3	10.8
Water	321	357	11.2	16.7	8.6
Solid Waste	171	190	11.1	0.6	15.2
Subtotal	867	963	11.1	12.2	10.9
Health & Social Services					
Public Health	191	219	14.7	15.1	11.2
General Assistance	343	432	25.9	14.0	13.7
Elderly Assistance	304	352	15.8	11.2	12.3
Day Nurseries	61	74	21.3	17.3	13.4
Children's Aid	166	188	13.3	15.3	12.6
Subtotal	1,065	1,265	18.8	13.7	12.6
Culture & Recreation					
Parks & Recreation	436	500	14.7	10.9	8.7
Libraries	208	239	14.9	14.3	9.1
Subtotal	644	739	14.8	12.0	8.8
Planning & Development	157	176	12.1	3.3	15.7
TOTAL	5,828	6,686	14.7	13.2	10.4

[1] Includes protective inspection and control, emergency measures, and flood control.

[2] Includes parking, street lighting, municipal airports, and harbour commissions.

all urban municipalities provided similar types of services. Rural municipalities spent the least on environmental services at $150 per household in the south and $220 in the north. Rural residents normally provide many of their own services by drilling wells, installing septic tanks and disposing of solid wastes in municipal dump sites. The reasons for the variance in rural expenditures can be attributed to situations where soil conditions, density of development and recent construction of sewer and water systems have resulted in higher municipal expenditures. In 1982, the rural municipal sectors accounted for the high and low expenditure increase over 1981, 13.8 per cent in the south and 4.5 per cent in the north.

Health and social services spending increased by 18.8 per cent from 1981 to a level of about $1.3 billion. This represented 18.9 per cent of total average municipal expenditure or $384 per household. Rising long term unemployment in the labour force increased general assistance, the largest component in health and social services, on average by 25.9 per cent. Municipalities contribute 20 per cent of general assistance costs with the remainder shared by the Province and federal government. Municipalities in the south, both urban and rural, had the highest increases in general assistance at 30.5 per cent and the rural north had the lowest increase at 16.3 per cent.

Expenditures on day nurseries and assistance to the elderly increased significantly in 1982, 21.3 and 15.8 per cent respectively. Part of the increase on these two components can be attributed to social changes. The participation rate of women in the labour force has increased significantly over the past decade. Another significant social change that occurred in the 1970's has been the increase in single parent family households. At the other end of the social spectrum, spending on assistance to the elderly has become increasingly more important with the gradual aging of the Ontario population. The implications are far reaching in terms of an increasing need for services relating to children and the elderly if these trends persist in the 1980's.

Spending on culture and recreation increased at the same average for all 1982 expenditures, 14.8 per cent. In 1982, municipalities spent $225 per household on average for these services which accounted for 11.1 per cent of total expenditures. Although both components of the function, parks and recreation and libraries, had similar overall increases in spending, municipalities in the six sectors had different increases. The highest rates of increase in both parks and recreation as well as libraries were in the rural north with increases of 19.1 and 24.8 per cent respectively. In 1982, the rural north had culture and recreation accounting for the largest relative share of total expenditures at 13.0 per cent. The lowest rates of increase in both parks and recreation and libraries were in northern cities which had increases of 10.1 and 5.0 per cent respectively. Metropolitan Toronto had the greatest comparative expenditure at $321 per household while the rural south had the least expenditure at $110 per household.

Planning and development, which had the lowest level of spending of all the municipal functions, accounted for 2.6 per cent of average municipal expenditure and increased 12.1 per cent over the previous year. Spending on this function ranged from a high of $73 per household in the rural north to $39 per household in Metropolitan Toronto.

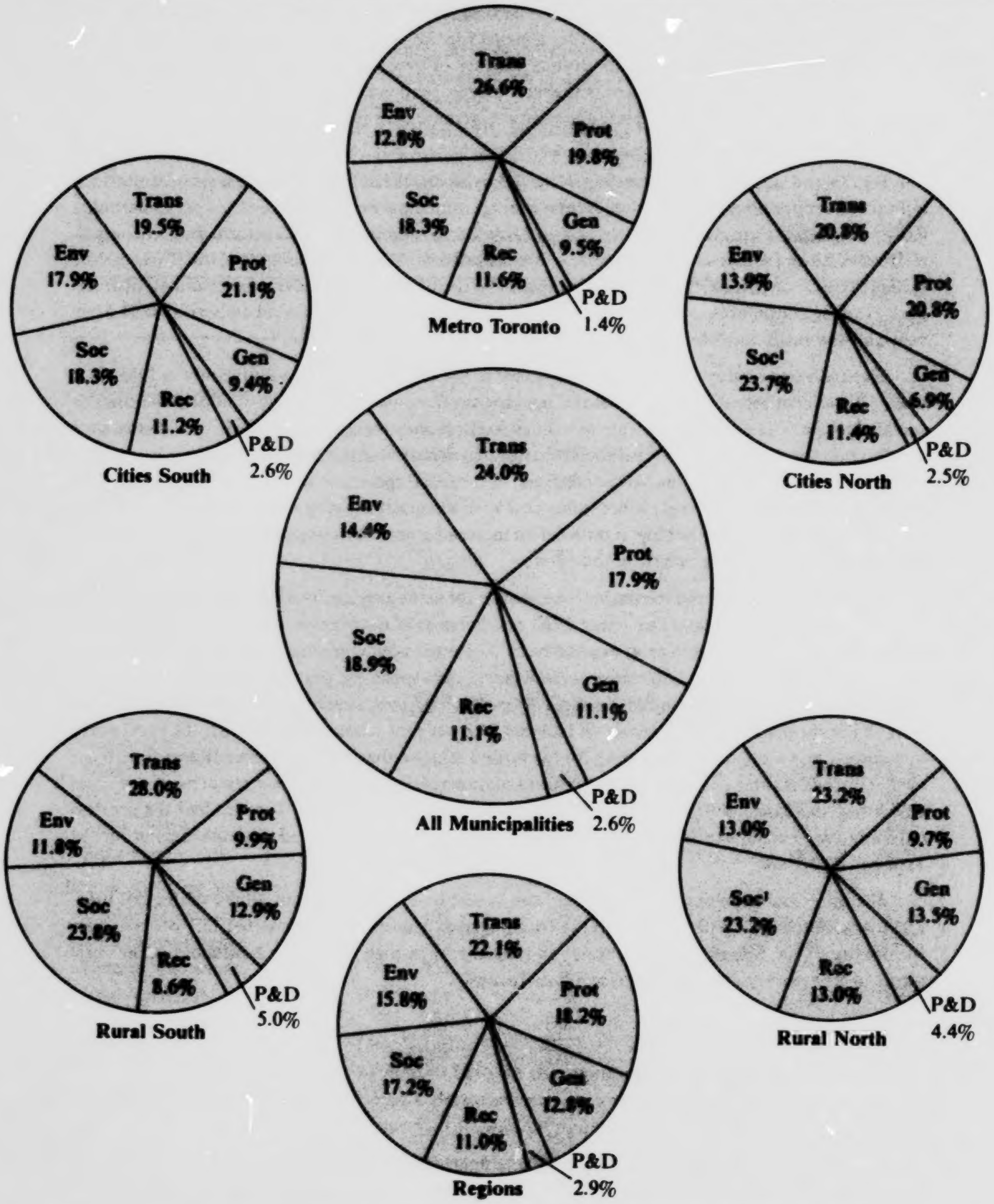
Revenues

Municipal operating revenues increased by $755 million to about $6.7 billion in 1982. This represented a growth rate of 12.8 per cent, approximately 2 percentage points less than the 1981/80 increase and 2 percentage points less than the rate of increase in 1982 expenditures.

The most important source of revenue was property taxation which on average generated 41.5 per cent of 1982 municipal revenues or $838 per household. Municipalities determine their revenue requirements from taxation on the basis of the difference between expected revenues from all other sources and anticipated expenditures. The sector with the greatest dependence on taxation was cities south at 44.6 per cent of total revenue collected. The sectors with the least dependence on taxation were the rural north at 30.9 per cent of all revenues and cities north at 33.5 per cent. The northern municipalities had low levels largely because they received the highest level of unconditional grants.

Composition Of Municipal Revenue Fund Expenditures
By Function And Type Of Municipality, 1982

Figure 2-3



KEY

Trans = Transportation
Env = Environment
Soc = Health & Social Services
Rec = Culture & Recreation

P&D = Planning & Development
Gen = General Government
Prot = Protection

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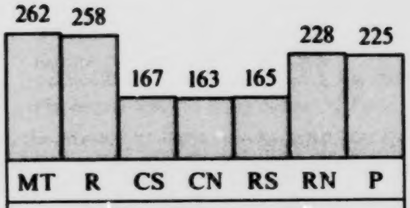
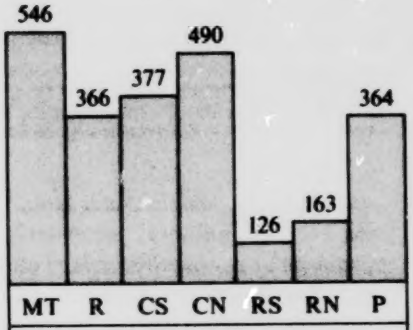
[1] Includes expenditures of district health and welfare boards and district homes for the aged which also service the population living outside of municipally organized areas.

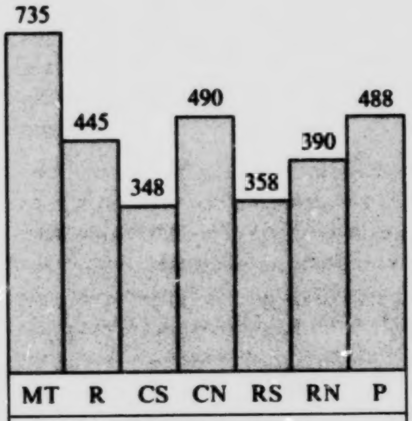
Municipal Revenue Fund Expenditures Per Household ($) By Function[1] And Type Of Municipality, 1982 **Figure 2-4**



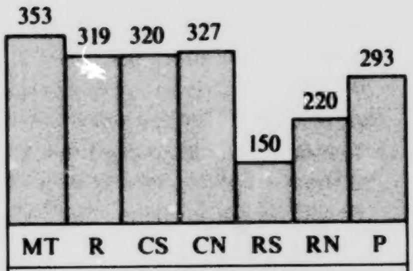
General Government



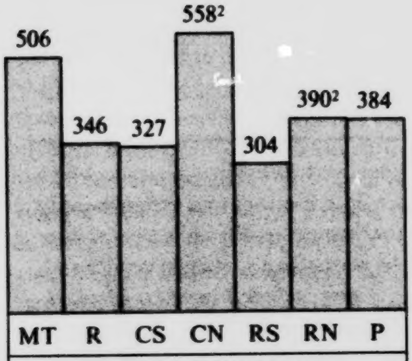
Protection



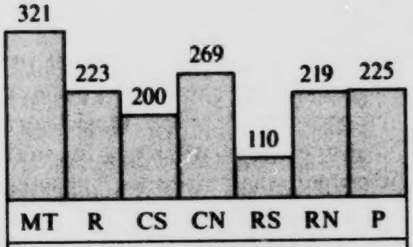
Transportation



Environment



Health & Social Services



Culture & Recreation

KEY

MT = Metro Toronto
CN = Cities North
P = Province
R = Regions
RS = Rural South
CS = Cities South
RN = Rural North

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[1] Planning and Development is not shown. The per household amounts are: MT = $39; R = $58; CS = $47; CN = $58; RS = $65; RN = $73; P = $53.

[2] Includes expeditures of district health and welfare boards and district homes for the aged which also service the population living outside of municipally organized areas.

In particular, only the northern communities received the Northern Support Grant in addition to other unconditional grants. The average increase in property taxes, excluding municipal charges, was 12.0 per cent. The range for increases over 1981 in property taxes was fairly narrow, from a high of 12.8 per cent in regions to a low of 10.6 per cent in the rural south.

Municipal Revenue Fund Revenues By Source — Table 2-3

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Taxation					
Property Taxes	2,237	2,505	12.0	13.2	8.7
Municipal Charges[1]	218	253	16.1	14.7	14.8
Subtotal	2,455	2,758	12.3	13.3	8.8
Payments In Lieu of Taxes					
Ontario	97	105	8.2	6.6	11.2
Other	125	138	10.4	15.7	11.7
Subtotal	222	243	9.5	11.6	11.5
Ontario Grants					
Unconditional	602	660	9.6	11.3	8.8
Conditional	1,093	1,297	18.7	15.5	9.3
Subtotal	1,695	1,957	15.5	14.0	9.1
User Fees					
Transit	319	367	15.0	17.7	9.8
Water	293	325	10.9	14.0	10.5
Homes for the Aged	113	130	15.0	11.9	14.5
Culture & Recreation	118	136	15.3	10.3	11.4
Other	198	218	10.1	16.5	20.9
Subtotal	1,041	1,176	13.0	14.9	12.5
Other Revenue	485	519	7.0	30.4	15.3
TOTAL	5,898	6,653	12.8	15.0	10.2

[1] Includes sewer surcharges.

The second most important own-source municipal revenue was municipal charges which increased on average by 16.1 per cent. They have been increasingly important as a supplement to property taxes since 1977. Municipal charges were moneys paid to the municipality on any basis other than by mill rate assessments. In a strict sense, charges were usually related to a particular service and, therefore, were "earmarked" or specifically allocated revenues. These included business improvement area charges, sewer and water charges, sewer and water connection charges, fire service charges, municipal drainage charges and garbage collection charges. If the quality or quantity of services that used charges as part of the service financing increased, then a corresponding increase could be expected in their revenues. In view of the 14.8 per cent increase in total municipal revenue fund expenditures, the increase of 16.1 per cent in charges was not out of line. The sector with the highest growth rate in charges was northern cities at 30.7 per cent, while cities in the south and municipalities in the rural north category each had 15.0 per cent for the lowest rate of increase.

Payments in lieu of taxes increased $21 million or 9.5 per cent on average to a level of $243 million in 1982. This amount represented 3.7 per cent of the average total municipal revenue or $74 per household. Payments in lieu of municipal taxes were made on Crown properties that were otherwise exempt from taxation. Payments were usually calculated at the commercial mill rate for general municipal purposes only and a business tax component was included where such property was used for business purposes. The amount of payments in lieu of taxes municipalities collected from Crown properties also depended on assessment changes resulting from additions to existing public properties or new Crown properties. In addition, the Province made payments for designated parklands and agricultural research stations based on the hectorage. Payments in lieu of taxes were a more important source of revenue in urban areas ranging from $102 per household in Metropolitan Toronto to $54 per household in southern cities.

Ontario grants were the second largest source of municipal revenue fund financing and accounted for 29.3 per cent of total average revenues. This amount of financing was $595 per household in 1982. There were two components in Ontario grants: unconditional and conditional. These components had average increases of 9.6 and 18.7 per cent respectively for an overall average of 15.5 per cent over 1981. The Ontario Unconditional Grants Program transferred funds from the Province to municipalities to subsidize the cost of municipal services. The revenues transferred were paid into the general funds of the municipalities and, therefore, could be used in accordance with local priorities. Unconditional grants were based on a municipality's population and its total tax levy for the previous year. The second type of provincial assistance to municipalities were conditional grants which, in 1982, increased at a rate greater than for unconditional grants. The higher rate of growth in conditional grants occurred because such grants tend to be tied to the level of spending on a service.

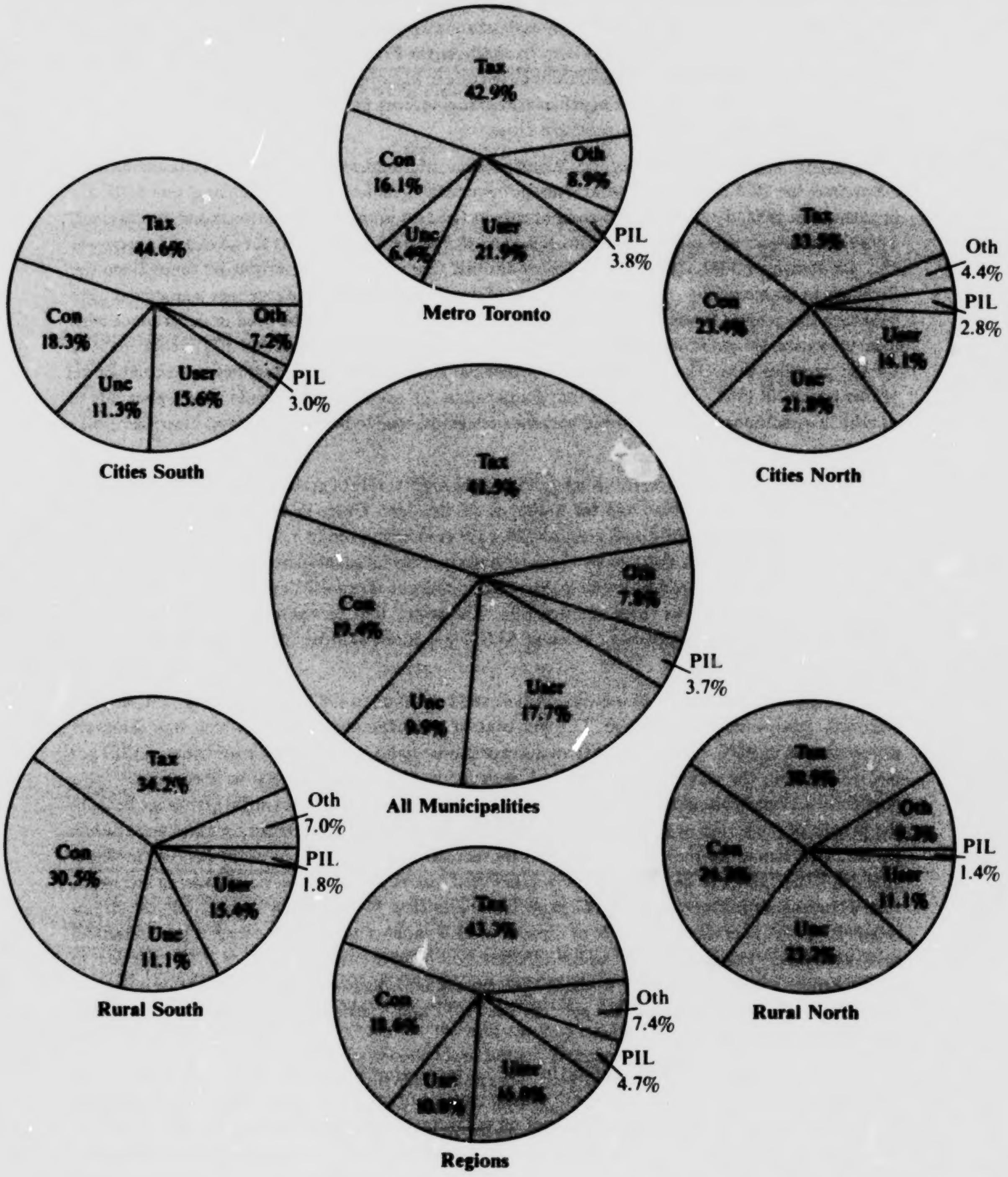
Municipalities in the rural south category had the highest rate of growth in unconditional grants at 13.4 per cent while regions had the lowest at 8.0 per cent. Cities in the south had the highest percentage increase in conditional grants at 24.4 per cent compared to a low of 13.1 per cent in the rural south. Metropolitan Toronto and regions had conditional grant increases of 21.8 and 18.2 per cent respectively. The northern municipalities had conditional grant increases of 19.4 per cent for cities and 13.4 per cent for rural communities. The sector that received the greatest amount of provincial assistance was northern cities at $1,077 per household which was almost double the provincial average.

User fees increased from $1.0 billion in 1981 to $1.2 billion in 1982, an increase of 13.0 per cent. User fees represented, on average, 17.7 per cent of total revenues in 1982 which was the same proportion as in 1981. This meant that an average municipality collected the equivelent of $357 per household from the services it provided. A user fee was normally charged to a consumer for a particular service in place of other revenues such as general taxation or provincial assistance because the benefit of the service was generally limited to the individual. Examples of user fees were public transit fares, homes for the aged fees and fees for recreational programs. As in the case of municipal charges, if the quality or quantity of services that used fees as part of the service financing increased, then a corresponding increase could be expected in user fees. Metropolitan Toronto had the largest relative share of user fees as a source of revenue at 21.9 per cent as well as the largest per household revenue at $597. The rural north had both the smallest relative share of user fees at 11.1 per cent of total revenues and the smallest per household revenue at $187. Regions had the highest rate of growth in user fees with an increase of 14.3 per cent over 1981 and Metropolitan Toronto had the lowest growth rate at 10.4 per cent.

Other revenue totalled $519 million in 1982, an increase of 7.0 per cent over 1981. This was the lowest growth rate since 1977. The main components of other revenue were licences and permits, rents and concessions, interest and penalties on taxes, investment income, and contributions from other funds. In 1982, other revenue accounted for on average 7.8 per cent of total revenues compared to 8.2 per cent in 1981. Stated in per household terms, other revenue ranged from a high of $243 in Metropolitan Toronto to a low of $91 in the rural south. The overall average was $158 per household. Cities in the south had the highest percentage increase in other revenue at 12.9 per cent followed by the rural north at 12.8 per cent. The lowest rate of growth was in northern cities which had a decrease of 2.4 per cent.

Composition Of Municipal Revenue Fund Revenues By Source And Type Of Municipality, 1982

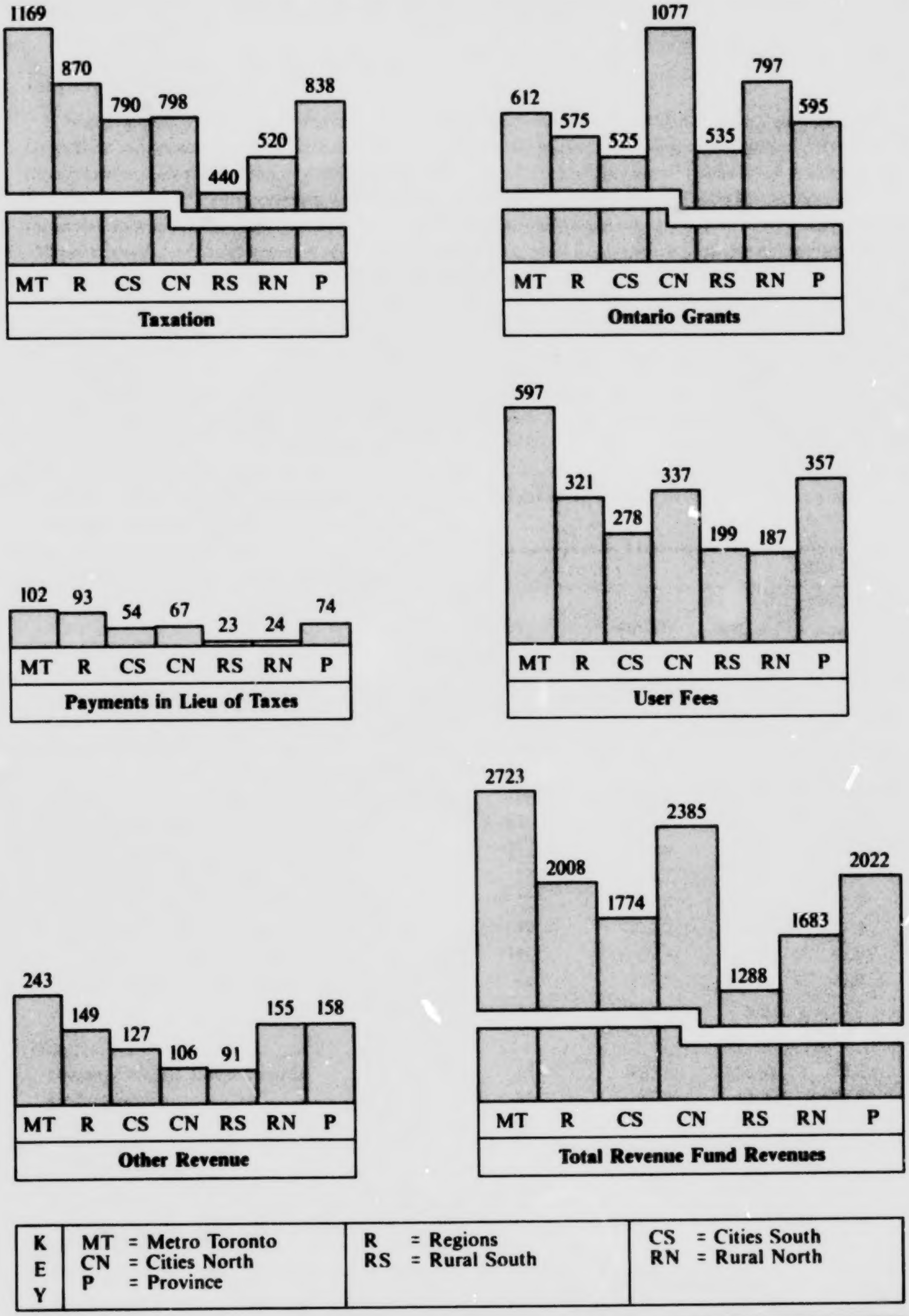
Figure 2-5



KEY

Tax = Property Taxes
Con = Ontario Conditional Grants
Unc = Ontario Unconditional Grants
User = User Fees
PIL = Payments in Lieu of Property Tax
Oth = Other Revenue

Municipal Revenue Fund Revenues Per Household ($) By Source And Type Of Municipality, 1982 **Figure 2-6**



Chapter 3

Municipal Capital Fund Operations

Expenditures

Municipal capital fund expenditures grew by 10.0 per cent in 1982 to $1.4 billion, significantly faster than the growth rate experienced in the 1977-81 period. This indicated the effect of the decline in interest rates towards the end of 1982 and the effectiveness of the Province's "Ontario Employment Incentive Program". This program was designed to create jobs for the unemployed by encouraging municipalities to proceed with projects which had been planned for the future while the Province paid 100 per cent of the labour costs. A total of $35 million was paid to municipalities and conservation authorities for both capital and maintenance projects.

The fastest growing areas of capital spending in 1982 were social services, transit and general government (Table 3-1). Spending on social services increased by over 172 per cent compared to a decrease of 53.8 per cent for 1980-81 and an annual average growth of 2.8 per cent in the years 1977 through 1980. The increase was due mainly to the construction of accommodation for senior citizens. Transit expenditures rose almost 49 per cent compared to a 35 per cent increase in 1980-81 and an average decrease of 18 per cent in the years 1977 through 1980. A significant part of the 1982 increase in transit spending was due to rapid transit systems in Metropolitan Toronto and the Region of Ottawa-Carleton. General government expenditures increased 42.2 per cent in 1982. The previous year's increase was 15.4 per cent.

Municipal Capital Fund Expenditures By Function

Table 3-1

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Own Expenditures					
General Government	45	64	42.2	15.4	(1.0)
Protection	51	61	19.6	13.3	6.1
Roads[1]	469	471	0.6	9.6	9.9
Transit	92	136	48.9	35.3	(17.6)
Sewer[2]	238	235	(1.3)	9.7	5.2
Water	115	127	10.4	25.0	(6.9)
Solid Waste	11	13	18.2	(59.3)	31.8
Health	17	12	(29.4)	(5.6)	55.9
Social Services	18	49	172.2	(53.8)	27.6
Culture & Recreation	123	159	29.3	(5.4)	(3.9)
Planning & Development	114	94	(17.5)	(1.7)	13.3
Total	1,293	1,421	10.0	6.2	3.1
Transfers					
Unconsolidated Local Boards	8	42	425.0	(52.9)	38.2
Individuals[3]	34	31	(8.8)	13.3	24.5
Own Funds[3]	18	48	166.7	38.5	(7.9)
Total	60	121	101.7	0.0	8.5
TOTAL APPLICATIONS	1,353	1,542	14.0	5.9	3.6

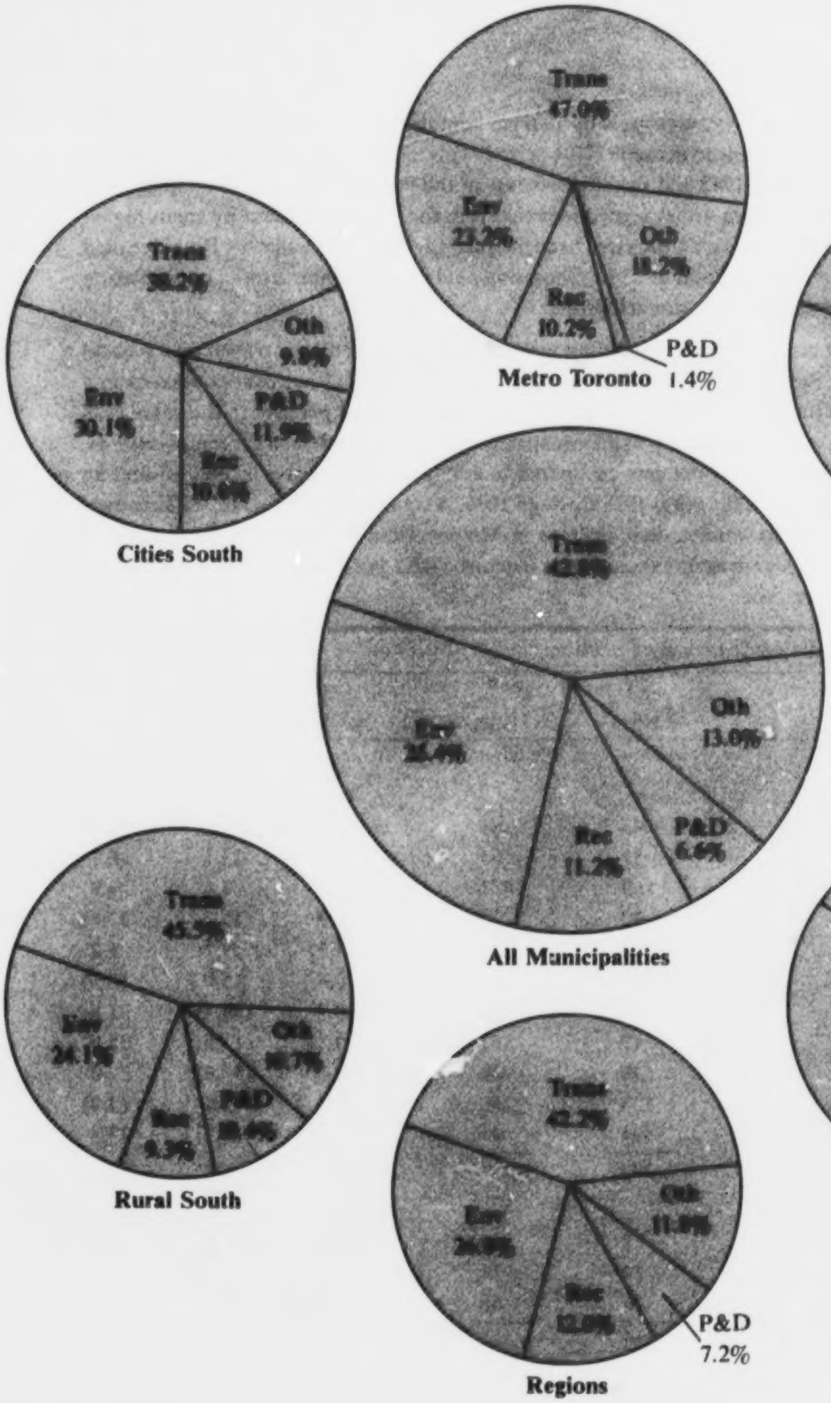
[1] Includes parking, street lighting, and air transportation.

[2] Includes pollution control. Prior years' publications reported this amount under Solid Waste.

[3] Publications prior to 1981 reported these amounts under General Government.

Composition Of Municipal Capital Fund Expenditures
By Function And Type Of Municipality, 1982

Figure 3-1



K E Y	Trans = Transportation Env = Environment Rec = Culture & Recreation	P&D = Planning & Development Oth = Other

Notable decreases in municipal capital spending in 1982 were for health services and planning and development. Health expenditures declined over 29 per cent following a 5.6 per cent decrease in 1981. The 1977-80 average annual increase for these services was 56 per cent. Most health expenditures were in the form of capital contributions by municipalities toward additions to, and the construction of, new hospitals. Planning and development expenditures decreased by over 17 per cent, significantly different from the annual 1977-80 increases of about 13 per cent.

The total financial operations of some local boards were not consolidated in the annual financial information returns that municipalities were required to file with the Ministry of Municipal Affairs and Housing. Examples of non-consolidated boards were electrical utilities, municipal hospitals and gas and telephone utilities.* Nevertheless, transfers of capital funds to such boards from municipalities were required to be reported so as to ascertain the level of municipal financial assistance to those boards' capital projects. Also, municipalities acted as the borrowing agent for some non-consolidated boards and the transfer to boards of proceeds from debenture issues was reported in order to account for the capital funds so raised by the municipalities. Transfers of capital funds to such non-consolidated boards by municipalities grew from $8 million in 1981 to $42 million in 1982.

The large increase in transfers in 1982 was due mainly to the effect of high interest rates in 1981 which caused municipalities to delay borrowing for capital needs of the non-consolidated boards. In 1982, municipalities took advantage of the drop in interest rates to catch up on the outstanding borrowing needs and, consequently, inflated that year's transfers to the boards.

Figure 3-1 illustrates the composition of expenditures by type of municipality. In 1982, a composite of all Ontario municipalities showed major municipal spending of 38 to 47 per cent for transportation services. These services included the construction of roads, transit systems, bridges, sidewalks and street lighting.

Spending for general government, protection, health and social services averaged 13 per cent of total spending on a provincial basis. However, in cities in the south, the amounts fell below 10 per cent of capital spending.

Cultural and recreation spending increased slightly in 1982 over 1981 to 11 per cent of the provincial average. There was little variance in this type of expenditure across the Province ranging from 9 per cent in the rural south to 14 per cent in cities in the north.

Water and sewer projects were the second major area of municipal capital spending after transportation. In 1982, they particularly took precedence in the rural north where they constituted the largest amount of spending at over 33 per cent of total capital spending. However, over 40 per cent of spending on environmental services in the rural north was by the Town of Elliot Lake which was basically acting as a developer to provide for anticipated growth related to the influx of workers and families attracted by prospects of long term employment in the uranium industry.

Regions had the highest level of capital spending, amounting to $542 per household. A total of $470 per household of this amount was related to transportaton and environmental services. The second highest total capital spending per household was $535 in the rural north. Municipalities in counties, including cities, had the lowest levels of capital expenditures in the Province. The cities, in particular, at $298 per household, spent even less than the rural municipalities. The explanation is found in transportation services where their spending is only half of the provincial average.

Planning and development spending on a per household basis was fairly constant across the various sectors ranging from $34 to $36 per household, except for Metropolitan Toronto and cities in the north. The latter two sectors spent $6 and $22 per household respectively on planning and development.

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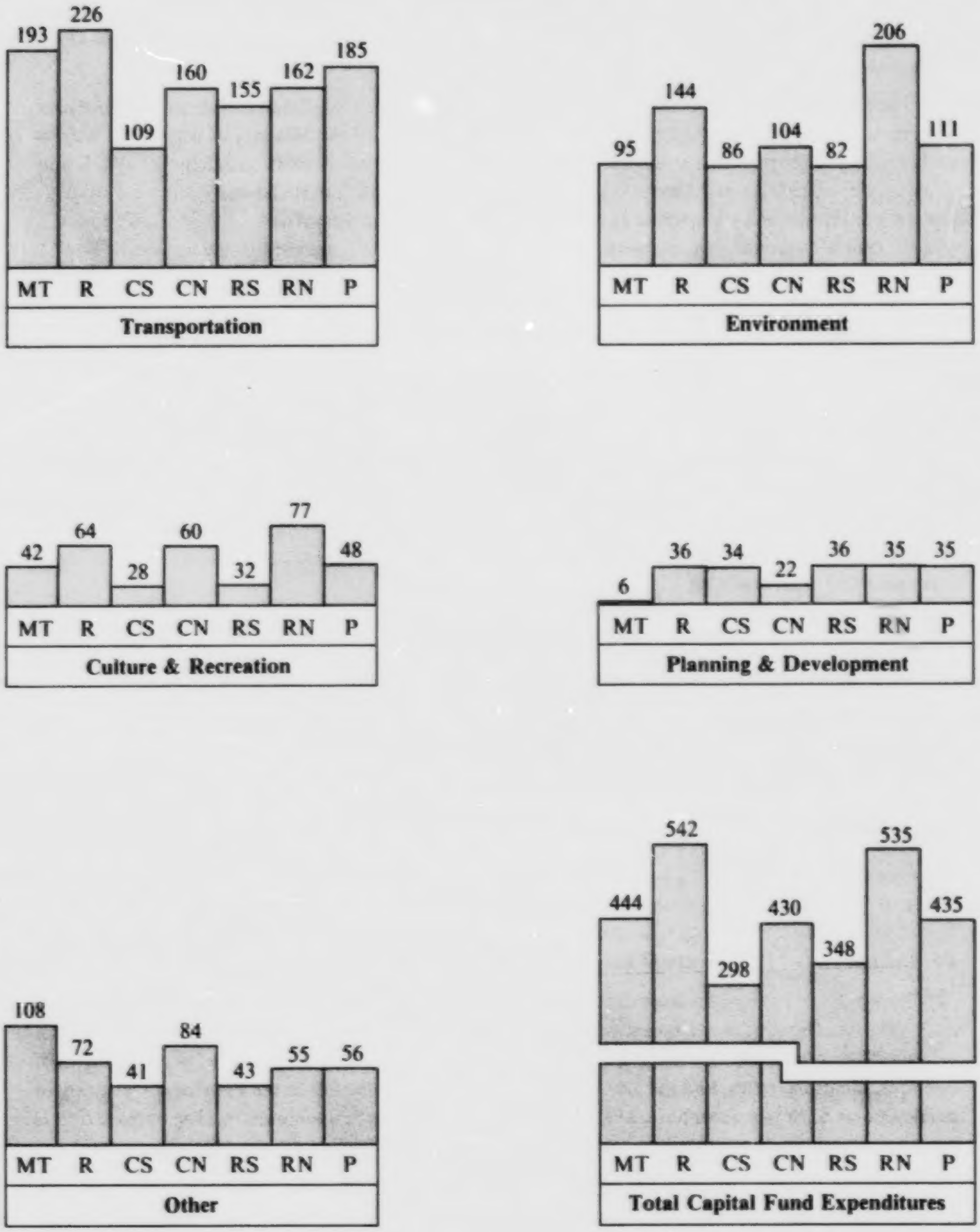
*A complete listing of unconsolidated local boards is set out in the "Instructions For Completing The 1982 Financial Information Return" obtainable from the Municipal Management Policy Branch of this Ministry.

Municipal Capital Fund Expenditures Per Household ($)
By Function And Type Of Municipality, 1982

Figure 3-2



K E Y	MT = Metro Toronto CN = Cities North P = Province	R = Regions RS = Rural South	CS = Cities South RN = Rural North

Revenues

Total 1982 municipal capital fund revenues of $1.6 billion grew 20.5 per cent over 1981. This was a significant increase compared to the 1980-81 growth rate of 4.8 per cent (Table 3-2). The 1982 increase in capital fund revenues was almost 6 per cent greater than the growth of capital expenditures. The main reasons for the increase were a 25.7 increase in funds transferred from reserves and reserve funds, a 20.2 per cent increase in provincial capital grants and a 65.0 per cent growth in long term borrowing.

Transfers from the revenue fund increased by 0.5 per cent in 1982, substantially less than all previous years. However, transfers from reserves and reserve funds grew by 25.7 per cent compared to 6 per cent in 1981.

Most capital grants to municipalities were for transportation purposes. The large increases in 1981 and 1982 compared to the 1977-80 period were for the rapid transit systems in Metropolitan Toronto and Ottawa-Carleton. Environmental grants rose by 9.4 per cent in 1982, the lowest increase in the period reviewed. The reason for this was that capital expenditures for sewers remained static. Only the increase in water expenditures affected the increase in the grant.

Municipal Capital Fund Revenues By Source — Table 3-2

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Transfers From Own Funds					
Revenue Fund	306	308	0.5	11.7	12.4
Reserves & Reserve Funds	212	267	25.7	6.0	16.5
Subtotal	518	575	10.8	9.3	13.9
Ontario Grants					
Transportation	250	294	17.6	12.6	1.2
Environment	96	105	9.4	33.3	17.2
Other	46	72	52.0	4.2	(4.8)
Subtotal	392	471	20.2	15.0	2.6
Other Revenue[1]	192	169	(12.3)	11.6	6.1
Long Term Borrowing[2]	254	419	65.0	(17.3)	(10.2)
TOTAL	1,356	1,634	20.5	4.8	1.6

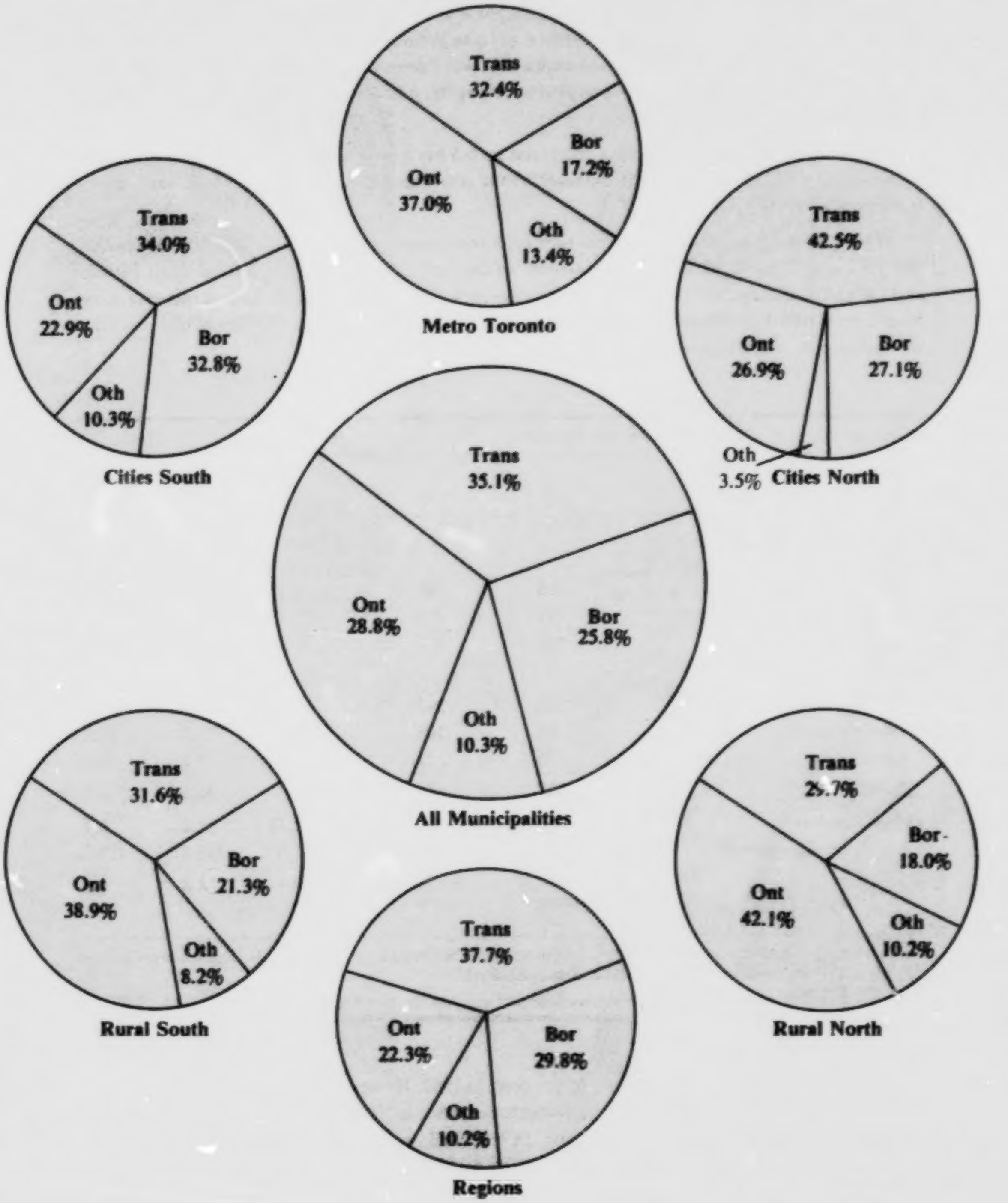
[1] Includes grants and loans forgiveness from the Government of Canada, prepaid special charges, proceeds from the sale of fixed assets, investment income, and donations.

[2] Includes transfers to individuals and unconsolidated local boards. See Table 3-1 for details.

Borrowing increased significantly, 65 per cent, in 1982. However, 29 per cent was borrowed on behalf of unconsolidated boards and individuals as shown in Table 3-1. As interest rates climbed, municipalities delayed long term borrowing. In late 1982, when rates declined, municipalities did borrow to permanently finance many outstanding projects.

The composition of revenues for capital purposes varied considerably by types of municipalities (Figure 3-3). In the Province as a whole, transfers from other funds were approximately one-third of revenues. However, in Metropolitan Toronto, the rural south and the rural north, Ontario grants were the most important source of financing, particularly to both the rural south and the rural north.

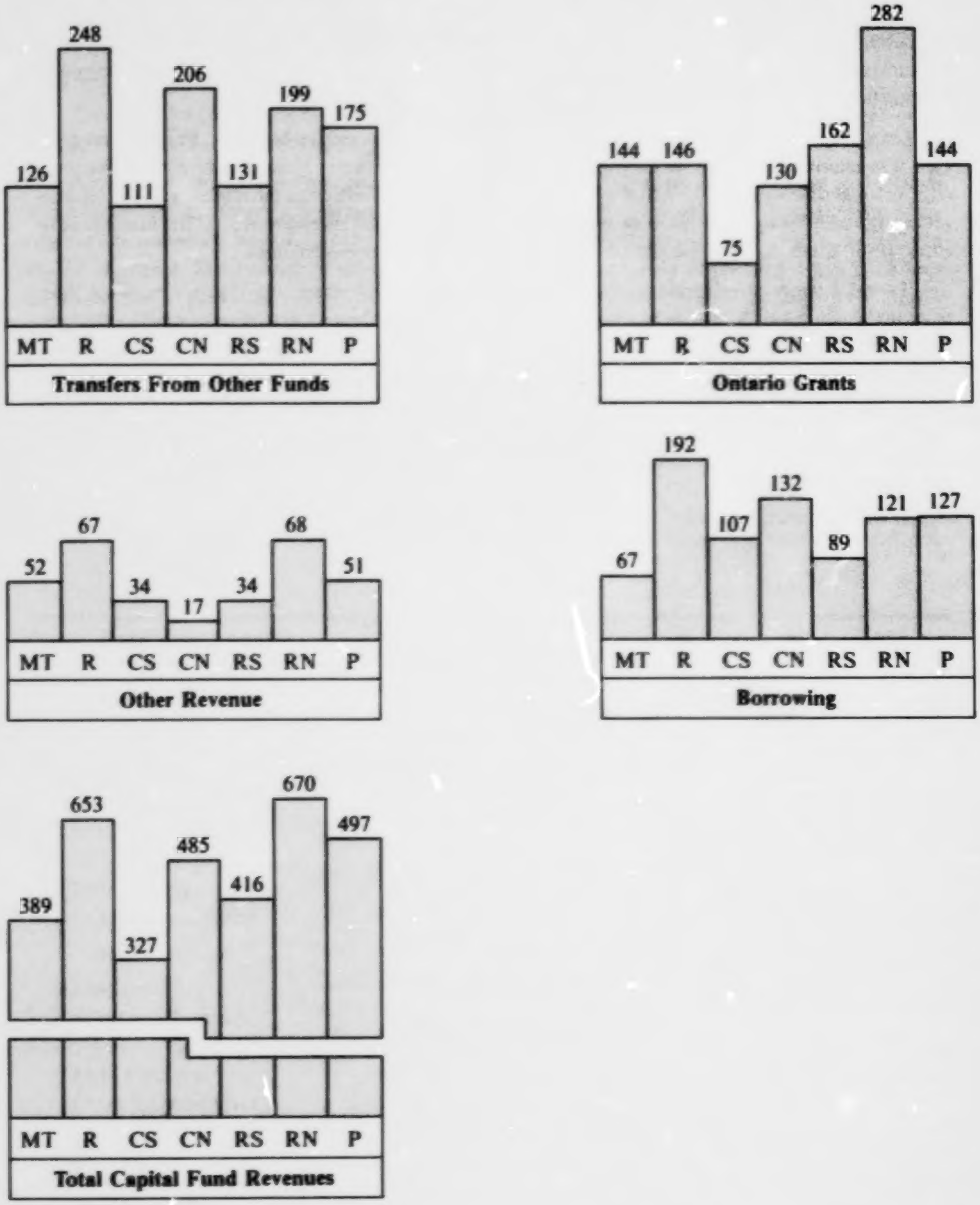
Composition Of Municipal Capital Fund Revenues
By Source And Type Of Municipality, 1982 Figure 3-3



KEY

Trans = Transfers From Other Funds
Ont = Ontario Grants
Bor = Borrowing
Oth = Other Revenue

Municipal Capital Fund Revenues Per Household ($) **Figure 3-4**
By Source And Type Of Municipality, 1982



KEY			
	MT = Metro Toronto CN = Cities North P = Province	R = Regions RS = Rural South	CS = Cities South RN = Rural North

Metropolitan Toronto and the rural south's provincial grants were mainly for transportation services while those for the rural north were largely for environmental purposes. The high rate of transfers in regions was mainly due to revenues for lot levies.

Long term borrowing represented over 25 per cent of all capital funds. Metropolitan Toronto, the rural south and the rural north relied less on this source because of their substantial grants and use of transfers from reserves and current revenue.

On a per household basis, the rural north's capital revenues were the highest at $670 (Figure 3-4). This was mainly due to the much higher level of provincial grants. Northern municipalities were eligible for assistance from the Ministry of Northern Affairs in addition to the regular grant programs generally available to municipalities in the Province. Capital fund revenues of $327 per household in cities in the south represented the lowest level of all types of municipalities.

Transfers from other funds reached $248 per household in the regions, 123 per cent more than cities in the south which had the lowest amount per household. Ontario grants amounted to $282 per household in the rural north which also had the highest per household revenues from other sources. The regions' revenues from borrowing reached $192 per household, almost 187 per cent higher than that of Metropolitan Toronto. The latter occurred because of: (a) the regions' higher level of spending than Metropolitan Toronto in 1982, i.e., $542 and $444 per household respectively; and (b) in 1982, the regions also permanently financed the whole of that sector's balance of its 1981 unfinanced capital outlay (i.e., approximately $67 per household whereas Metropolitan Toronto had no unfinanced capital outlay brought forward from 1981).

Chapter 4

School Board Finances

Expenditures

Total spending by school boards in 1982 amounted to approximately $5.7 billion, $659 million or 13.1 per cent more than in 1981 and one percentage point higher than the previous year's increase.

Among the school board cost components, the most significant increase was in the total salaries and benefits of elementary school teachers which increased 15.3 per cent while those for secondary teachers increased at about 9 per cent. Average salaries for elementary school teachers increased at a higher rate than for secondary school teachers and the number of elementary school teachers increased while the number of secondary school teachers declined. These two factors were largely responsible for the variance in total wage cost increases. Payroll costs for administrators, principals, vice-principals, janitors, and other non-teaching staff increased 12.8 per cent in the elementary system and 22.1 per cent in the secondary system. These increases in payroll costs reflected not only salary and wage increases for staff at the beginning of 1982 but also additional staff hired during the year.

Other expenditures increased 18.1 per cent at the elementary level and 13.4 per cent at secondary level. Components of "other expenditures" included items such as books, fuel, general overhead and contract services. Debt charges for school purposes, both elementary and secondary, continued to decrease. This reflected a low level of new debt formation associated with declining capital expenditures for school purposes.

School Board Expenditures — Table 4-1

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Revenue Fund[1]					
Elementary					
Salaries - Teacher	1,817	2,095	15.3	12.6	9.3
- Other	423	477	12.8	11.9	7.2
Debt Charges	139	136	(2.2)	(0.7)	0.3
Other Expenditures	474	560	18.1	15.9	9.1
Subtotal	2,853	3,268	14.5	12.3	8.2
Secondary					
Salaries - Teacher	1,281	1,392	8.7	11.1	8.2
- Other	289	353	22.1	12.5	7.2
Debt Charges	72	71	(1.4)	(2.7)	0.1
Other Expenditures	320	363	13.4	12.7	9.9
Subtotal	1,962	2,179	11.1	11.0	7.9
Total Expenditures					
Revenue Fund	4,815	5,447	13.1	11.8	8.1
Capital Fund	206	233	13.1	19.8	12.9
Total	5,021	5,680	13.1	12.1	8.2
Revenue Fund Expenditure per:					
Elementary Student ($)	2,329	2,684	15.2	13.7	10.8
Secondary Student ($)	3,450	3,877	12.4	14.4	9.6

[1] Excludes transfers to capital fund, revenues, and revenue funds.

Capital spending increased $27 million or 13.1 per cent from 1981 to a total of $233 million. This amount was roughly the same as in 1981 if allowances were made for inflationary increases in building materials and labour costs. Even with declining enrollment, however, it was not expected that capital spending would decrease significantly. Some areas were experiencing significant residential growth and therefore, required new facilities. As well, older school buildings required major repairs from time to time or even replacement.

School boards, in 1982, accounted for about 42 per cent of local government expenditures with municipalities being responsible for the remaining 58 per cent. The dominance of municipalities in total local government spending has been fairly recent. In 1970, municipalities accounted for only 46 per cent of total local spending compared to 54 per cent for school boards. By 1975, spending patterns had shifted to 56 per cent for municipalities and 44 per cent for school boards. Since 1975, the expenditure shifts have been minor.

The decreasing school board share of total local spending resulted largely from a decline in capital spending on schools. Municipalities, on the other hand, given the nature of the services they provide and the need to accommodate growth, have continued to upgrade and expand their facilities. Furthermore, municipal operating expenditures have grown at a faster rate than those of school boards since 1970; Table 4-1 shows the increases for school boards since 1977.

The main reasons for the divergence between municipal and school spending trends, both revenue fund and capital fund, can be traced to demographic factors. Since 1977, the number of households in municipalities has increased 11.0 per cent while the number of students enrolled in elementary and secondary schools declined 8.4 per cent.

Another contributing factor to the difference between municipal and school board spending trends has been the role played by the Province. While the Province did not exercise any control over municipal spending between 1970 and 1975, it did control school board spending. On the revenue fund side, provincial restraint consisted of setting ceilings for the maximum level of school board spending per pupil. Restriction of capital fund spending was carried out through the approval procedures for school board applications for provincial loans.

Expenditure ceilings were eliminated in 1976 and the grant formula for school boards was changed so that any expenditures over a certain level were financed totally from property taxation. As a result of this policy change, school boards set their own expenditure levels and were responsible to local ratepayers for expenditures beyond the level supported by provincial grants.

Salaries, wages and employee benefits accounted for 79.3 per cent of total revenue fund expenditures, about the same as in 1981. The major change in the composition of total school board revenue fund spending has been the declining importance of debt charges which decreased from 4.4 per cent of all expenditures in 1981 to 3.8 per cent in 1982. Other expenditures increased their share slightly from 16.5 per cent in 1981 to 16.9 per cent of total expenditures in 1982.

Although the number of students in elementary schools declined 0.6 per cent, the number of teachers increased by 0.4 per cent. This resulted in a lower student/teacher ratio, 23.0 in 1982 compared 23.2 in 1981. The average teacher's salary in elementary schools increased 14.8 per cent to $39,500.

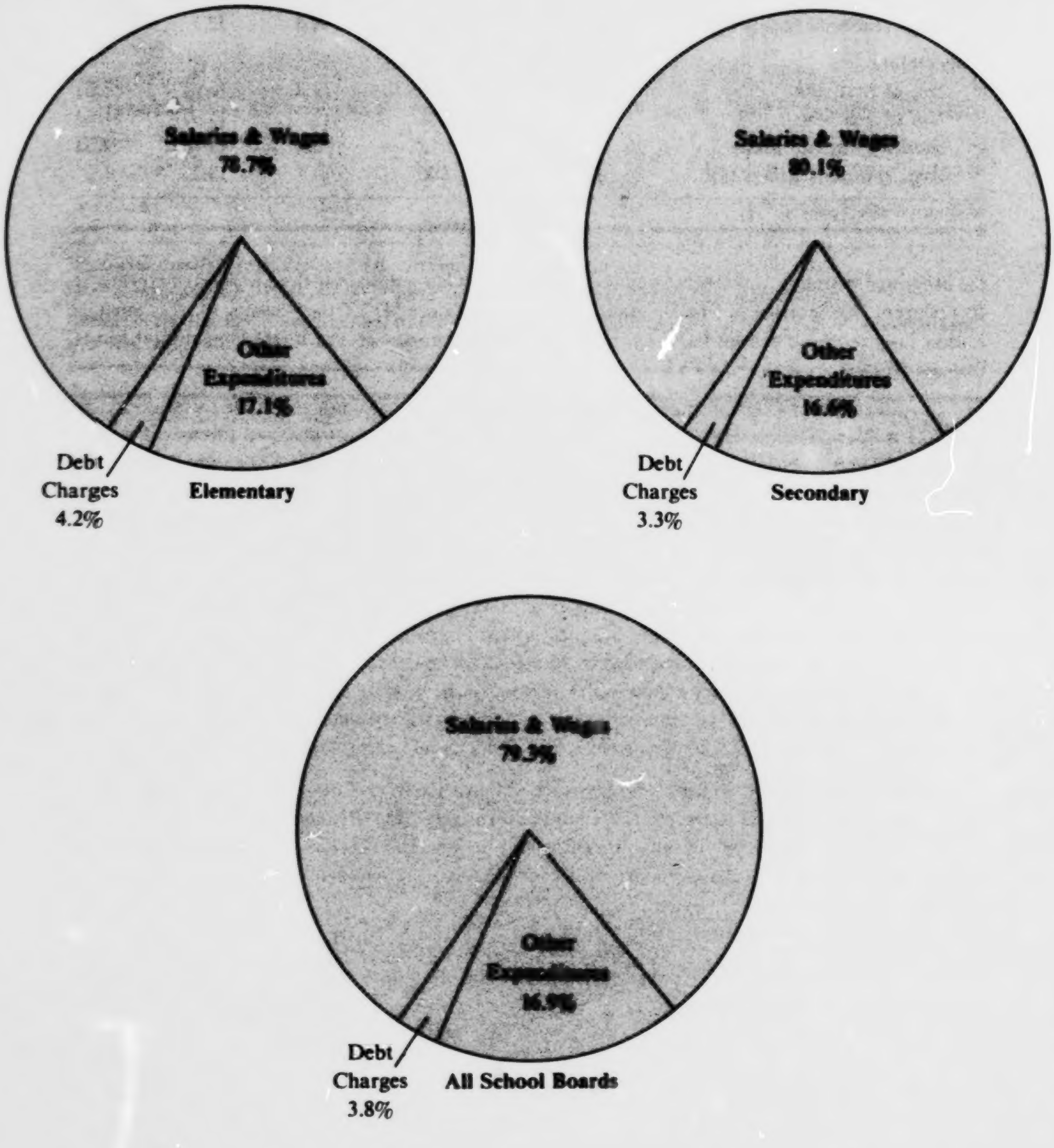
The student/teacher ratio in secondary schools increased slightly from 17.1 in 1981 to 17.2 in 1982. The number of students and teachers declined at approximately the same rate, 1.2 per cent and 1.3 per cent respectively. The average secondary school teacher's salary increased 10.1 per cent to $42,500.

Revenues

School board revenues increased $642 million to $5.7 billion. This represented a growth rate of 12.7 per cent. Property taxes had the greatest increase since 1977, 15.0 per cent. Provincial grants were

Composition Of School Board Revenue Fund Expenditures, 1982

Figure 4-1



Elementary

Secondary

All School Boards

Table 4-2

School Board Enrollment And Staffing

	1981	1982	1982/81 %	1981/80 %	1980/77 Annual %
Elementary					
No. of Students	1,224,880	1,217,412	(0.6)	(1.2)	(2.3)
No. of Teachers	52,808	53,024	0.4	0.3	(2.5)
Student/Teacher Ratio	23.2	23.0	(0.9)	1.7	0.1
Avg. Teacher's Salary ($)[1]	34,400	39,500	14.8	12.1	12.0
Secondary					
No. of Students	568,635	562,013	(1.2)	(3.0)	(2.5)
No. of Teachers	33,182	32,741	(1.3)	(1.9)	(1.6)
Student/Teacher Ratio	17.1	17.2	0.6	(1.2)	(0.2)
Avg. Teacher's Salary ($)[1]	38,600	42,500	10.1	13.2	9.9

[1] Includes fringe benefits.

the other major source of financing and their increase was more moderate than property taxation at 10.4 per cent. The increase in Ontario grants was the lowest since 1977. Other revenue sources, such as tuition fees, rental of school buildings and sites, sale of properties and interest on capital funds increased 10.6 per cent.

Long term borrowing continued to represent a minor source of financing in 1982, amounting to only $23 million. The method of financing school capital projects was changed recently. Prior to March, 1980, school boards borrowed for their capital needs from the Ontario Education Capital Aid Corporation (O.E.C.A.C.), a provincial agency, and the related annual debt charges were subsidized by the Province through the operating grants school boards received annually. This indirect method of providing grants for capital projects was replaced by up-front direct grants paid to school boards at the time the capital expenditures occurs. O.E.C.A.C. no longer provides long term funds to school boards. School boards now can either borrow long term funds directly from the public markets or ask municipalities to do so on their behalf. The only exception to this rule applies to the Metropolitan Toronto school boards which are required by statute to borrow through Metropolitan Toronto. For those school boards which may encounter difficulties in borrowing needed funds from the public markets, the Ontario Municipal Improvement Corporation will provide the funds in its capacity of lender of last resort. The $23 million borrowed in 1982 came from the public markets.

Ontario grants were the largest single source of financing in 1982 representing 49.5 per cent of total revenue. This level of financing was slightly down from 1981. Property taxation increased its share from 45.9 per cent of all revenues in 1981 to 46.9 per cent in 1982. Payments in lieu of taxation, borrowing and other miscellaneous revenues remained at approximately the same level as in the previous year, 3.6 per cent.

School Board Revenues **Table 4-3**

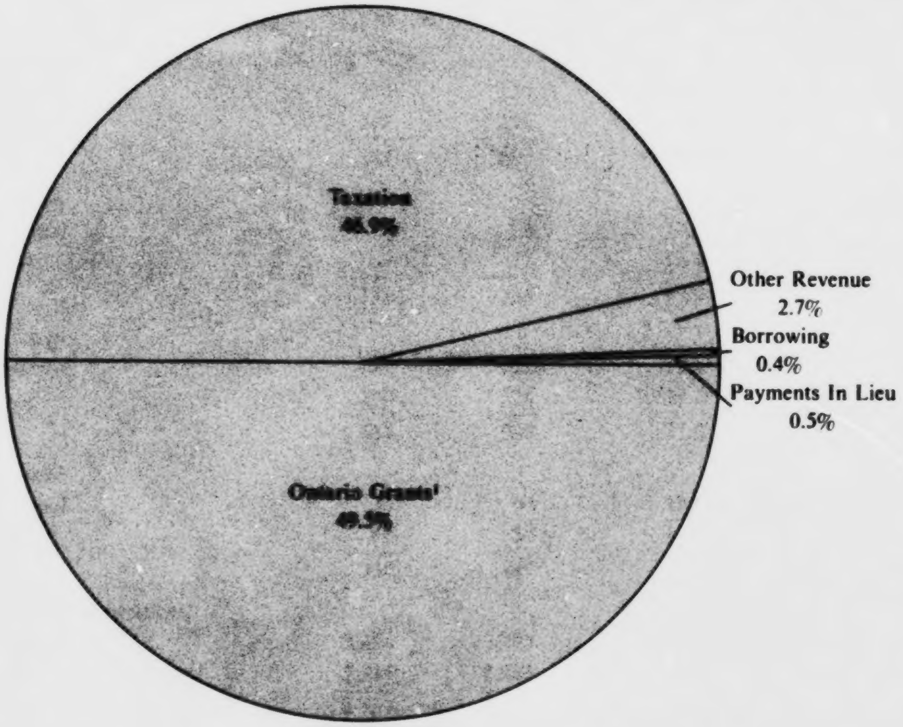
	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Revenue Fund[1]					
Property Taxes	2,315	2,662	15.0	13.0	10.3
Payments in Lieu of Taxes[2]	29	31	6.9	16.0	10.1
Ontario Grants	2,548	2,812	10.4	12.0	10.9
Other Revenue[2]	141	156	10.6	23.7	16.9
Subtotal	5,033	5,661	12.5	12.8	8.5
Capital Fund					
Transfers From Revenue Fund	189	217	14.8	31.3	40.8
Long Term Borrowing	9	23	155.6	(80.0)	(2.0)
Subtotal	198	240	21.2	4.8	20.7
TOTAL[3]	5,042	5,684	12.7	11.8	8.3

[1] Excludes transfers from capital fund, reserves, and reserve funds.

[2] Not comparable with 1980 and prior years' publications because of reporting adjustments.

[3] Does not equal to sum of subtotals because transfers from the revenue fund are included in both the capital fund and property taxes lines.

Composition Of School Board Revenues, 1982 **Figure 4-2**



All School Boards

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[1] In prior years' publications, payments in lieu of taxes were included in this figure.

Chapter 5

Property Taxation

Total Taxes Levied

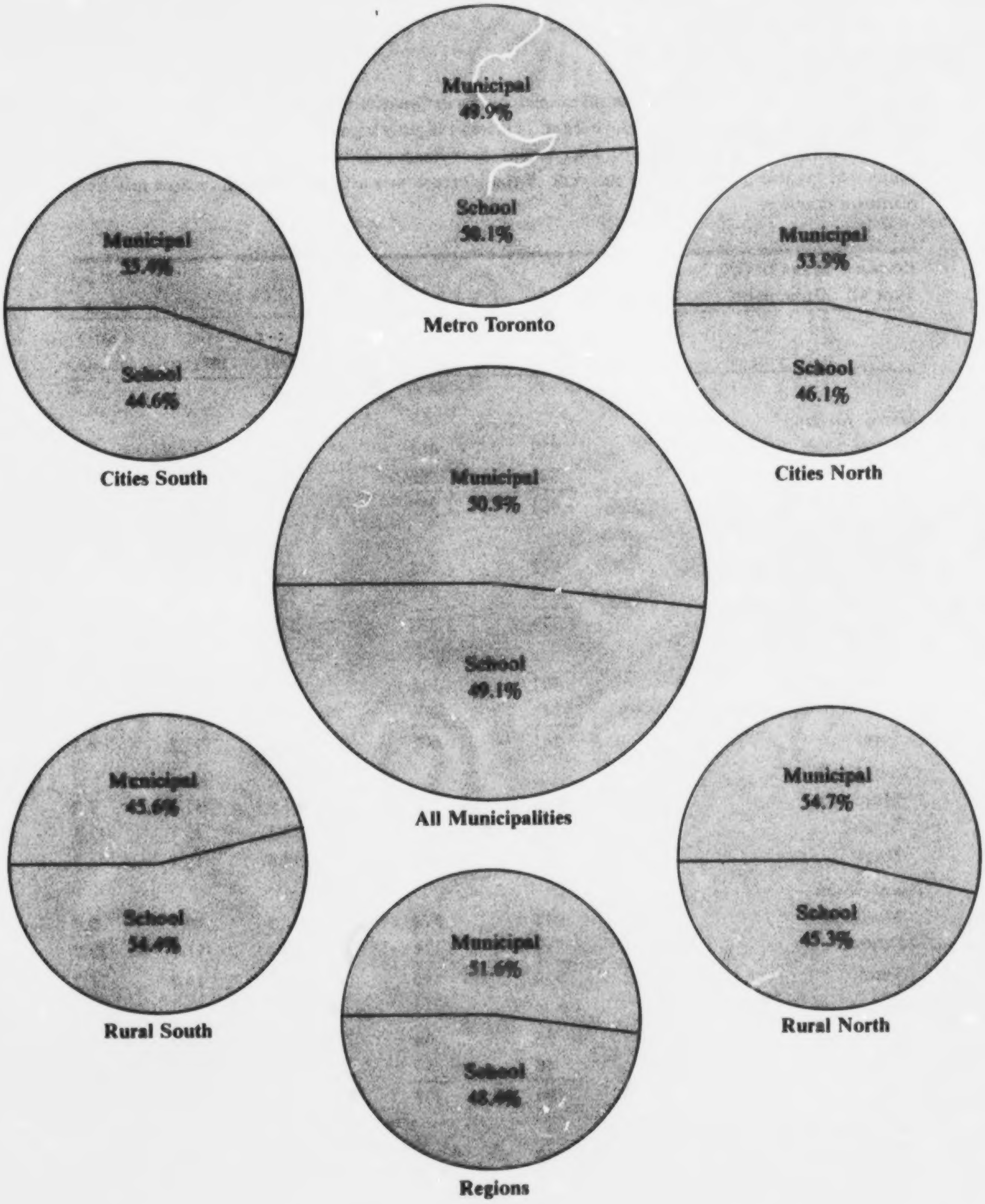
The total property tax yield for all municipalities in Ontario increased by 13.6 per cent between 1981 and 1982 to approximately $5.4 billion. This was a slightly higher increase than the 13.2 per cent experienced in 1981 and, whereas 52.0 per cent of the increase in 1981 was attributable to increases in municipal taxation, in 1982 53.0 per cent of the increase was attributable to increases in school purposes taxation.

Property Taxes Levied By Purpose And Type Of Municipality — Table 5-1

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Metro Toronto					
Municipal	857	961	12.1	11.9	9.5
School	824	966	17.1	13.0	7.6
Total	1,681	1,927	14.6	12.4	8.6
Regions					
Municipal	922	1,043	13.1	15.1	9.3
School	849	977	15.1	13.6	11.9
Total	1,771	2,020	14.1	14.3	10.6
Cities South					
Municipal	302	335	11.0	13.2	7.8
School	241	270	12.4	13.2	10.5
Total	543	605	11.6	13.2	9.0
Cities North					
Municipal	74	83	12.9	17.2	7.2
School	62	71	13.1	12.7	12.9
Total	136	154	13.0	15.1	9.7
Rural South					
Municipal	244	272	11.5	10.9	9.7
School	290	324	11.7	11.5	12.7
Total	534	596	11.6	11.4	11.2
Rural North					
Municipal	56	64	12.6	13.9	8.5
School	48	53	12.0	10.4	12.2
Total	104	117	12.4	12.3	10.2
Total Local Government					
Municipal	2,454	2,758	12.4	13.3	9.2
School	2,315	2,661	15.0	13.0	10.3
Total	4,769	5,419	13.6	13.2	9.7

Composition Of Property Taxes By Purpose And Type Of Municipality, 1982

Figure 5-1



Municipal tax revenues, including municipal charges, rose by 12.3 per cent to $2.8 billion. The increase for municipalities was one percentage point lower than that experienced in 1981 although still three percentage points higher than the annual average experienced between 1977 and 1980. In contrast, the tax revenue for school boards, although it exhibited the same pattern as municipal taxes during the period 1977/81, continued to show increased annual growth in 1982. Consequently, taxation for school purposes accounted for a slightly higher share of total taxation in 1982 than in 1981, at 49.1 per cent and 48.5 per cent, respectively. School purposes taxation has shown a consistent increase in its share of total taxation since at least 1975.

Across the Province, total tax revenue growth varied considerably among the different sectors. Generally, increases were higher in the large urban areas compared to the rural areas, e.g., Metropolitan Toronto and the regions had the highest growth in taxation revenue at 14.6 and 14.1 per cent respectively in 1982 over 1981. This was due in part to Metropolitan Toronto and the regions experiencing the highest assessment growth rates in 1982 (see Table 5-2). Metropolitan Toronto also had the highest mill rate increase in 1982 (see Table 5-3).

Taxation is a balancing item, in that municipalities set their mill rates to make up the difference between total expenditures and all non-tax sources of revenue. Although other revenues were relatively high, tax increases in 1982 represented a carry-over of the social and economic conditions experienced in 1981, namely, high interest rates and high inflation which produced large wage and salary settlements starting early in 1982. Despite the recession that started in 1982, many municipalities were committed to higher spending. This was offset to a certain extent by growth in taxable assessment as the commercial and residential sectors expanded in 1981.

Assessment Changes

Total local assessment grew by 3.7 per cent between 1981 and 1982. Residential and farm assessment increased at a more moderate pace than commercial and industrial assessment, at 3.1 per cent compared to 5.0 per cent. These growth rates were a substantial improvement over those experienced a year prior and, Province-wide, the total growth was slightly above the annual average for the years 1977/80. However, a sectoral analysis indicates that the growth in 1982 concentrated in the large urban centres (see Table 5-2).

A breakdown by type of municipality indicated larger growth in the large urban centres, e.g., regions and Metropolitan Toronto at 4.9 and 4.1 per cent, respectively, compared to the rural south and rural north at 1.5 and 2.5 per cent, respectively.

An analysis of assessment increases by property tax class, that is, 'residential and farm' and 'commercial and industrial', showed a similar distribution. Residential assessment grew by 2.9 and 4.4 per cent in Metropolitan Toronto and the regions, respectively, compared to 1.4 and 2.4 per cent in rural south and rural north municipalities, respectively. On the commercial and industrial side, the highest rate of increase was in the regions and Metropolitan Toronto at 5.9 and 5.6 per cent respectively and the lowest in the rural south municipalities at 1.8 per cent.

Mill Rates Changes

Total mill rates increased on average by 10.2 per cent for all municipalities in the Province. This was the second year in which there was a provincial average increase in the double digit range; the first having been 1981. Municipal mill rates increased by 9.0 per cent while those set for the school boards rose slightly more at 11.4 per cent.

As shown in Table 5-3, total increases across the Province were divided roughly into two groups, with two of the six sectors reporting increases greater than 10 per cent and four reporting increases less than 10 per cent. The largest increase was the 11.3 per cent of Metropolitan Toronto; the smallest, 9.2 per cent, occurred in northern cities. Most of the variance can be explained by the different rates

Assessment Changes By Property Class And Type Of Municipality Table 5-2

	1982/81	1981/80	1980/77 Annual
	%	%	%
Residential & Farm			
Metro Toronto	2.9	1.0	2.6
Regions	4.4	2.1	4.0
Cities South	1.8	2.4	3.3
Cities North	3.0	2.1	5.1
Rural South	1.4	1.7	3.1
Rural North	2.4	2.5	4.6[1]
Provincial Average	3.1	1.7	3.5
Commercial & Industrial			
Metro Toronto	5.6	2.9	2.1
Regions	5.9	2.7	3.4
Cities South	4.2	1.4	2.5
Cities North	3.4	2.1	0.4
Rural South	1.8	2.1	3.0
Rural North	2.8	1.1	2.2[1]
Provincial Average	5.0	2.5	2.6
All Properties			
Metro Toronto	4.1	1.7	2.4
Regions	4.9	2.3	4.2
Cities South	2.7	2.0	3.0
Cities North	3.2	2.1	2.9
Rural South	1.5	1.8	3.1
Rural North	2.5	2.0	3.7[1]
Provincial Average	3.7	2.0	3.2

[1] Adjusted to take into account the Township of The Archipelago, created on January 1, 1980.

of increase in the school purposes mill rates. Metropolitan Toronto had the highest average increase at 13.8 per cent while northern cities had the second lowest increase at 10.0 per cent.

Property Tax Yield By Tax Class

Properties taxed at the residential rate paid $3.1 billion in 1982, while commercial properties contributed a further $2.3 billion.

Total taxes and charges levied at the residential rate in 1982 continued the trend of annual increases, i.e., 14.6 per cent increase over the prior year compared to the 12.4 per cent growth in 1981 over 1980. In contrast, the total taxes and charges levied at the commercial rate showed a lower rate of growth than the preceding period, i.e., 12.5 per cent in 1982/81 compared to 14.2 per cent in 1980. As a result, taxes and charges levied at the residential rate formed a greater share of the total tax burden in 1982 than in 1981; the relative shares being 57.5 and 57.0 per cent, respectively.

As commercial sector assessment in 1982 showed a significantly higher rate of growth than the residential assessment, and was concentrated in the major urban centres, then it would appear that a significant proportion of commercial assessment was taxed, in 1982, at the lower residential rate.

Mill Rate Changes[1] By Purpose And Type Of Municipality Table 5-3

	1982/81	1981/80	1980/77 Annual
	%	%	%
Municipal			
Metro Toronto	8.7	8.8	6.5
Regions	9.4	12.1	5.6
Cities South	9.2	9.3	4.9
Cities North	8.6	15.1	3.5
Rural South	8.8	12.0	5.5
Rural North	9.9	11.7	6.1
Provincial Average	9.0	10.7	5.7
School			
Metro Toronto	13.8	10.1	4.1
Regions	10.6	10.0	8.0
Cities South	10.5	8.7	6.5
Cities North	10.0	9.5	7.6
Rural South	9.8	11.1	8.6
Rural North	10.3	7.0	9.4
Provincial Average	11.4	10.1	6.7
Total			
Metro Toronto	11.3	9.4	5.3
Regions	9.9	11.1	6.7
Cities South	9.8	9.0	5.6
Cities North	9.2	12.4	5.6
Rural South	9.4	11.5	7.2
Rural North	10.1	9.5	7.6
Provincial Average	10.2	10.4	6.2

[1] Average mill rate figures are not shown because they are not comparable among municipalities. Mill rates indicate the amount of tax payable on each $1,000 of the local assessment base.

Such a situation occurs when commercial enterprises close down operations. Also, the shift to user fees tends to increase the proportion of total charges paid by the residential sector.

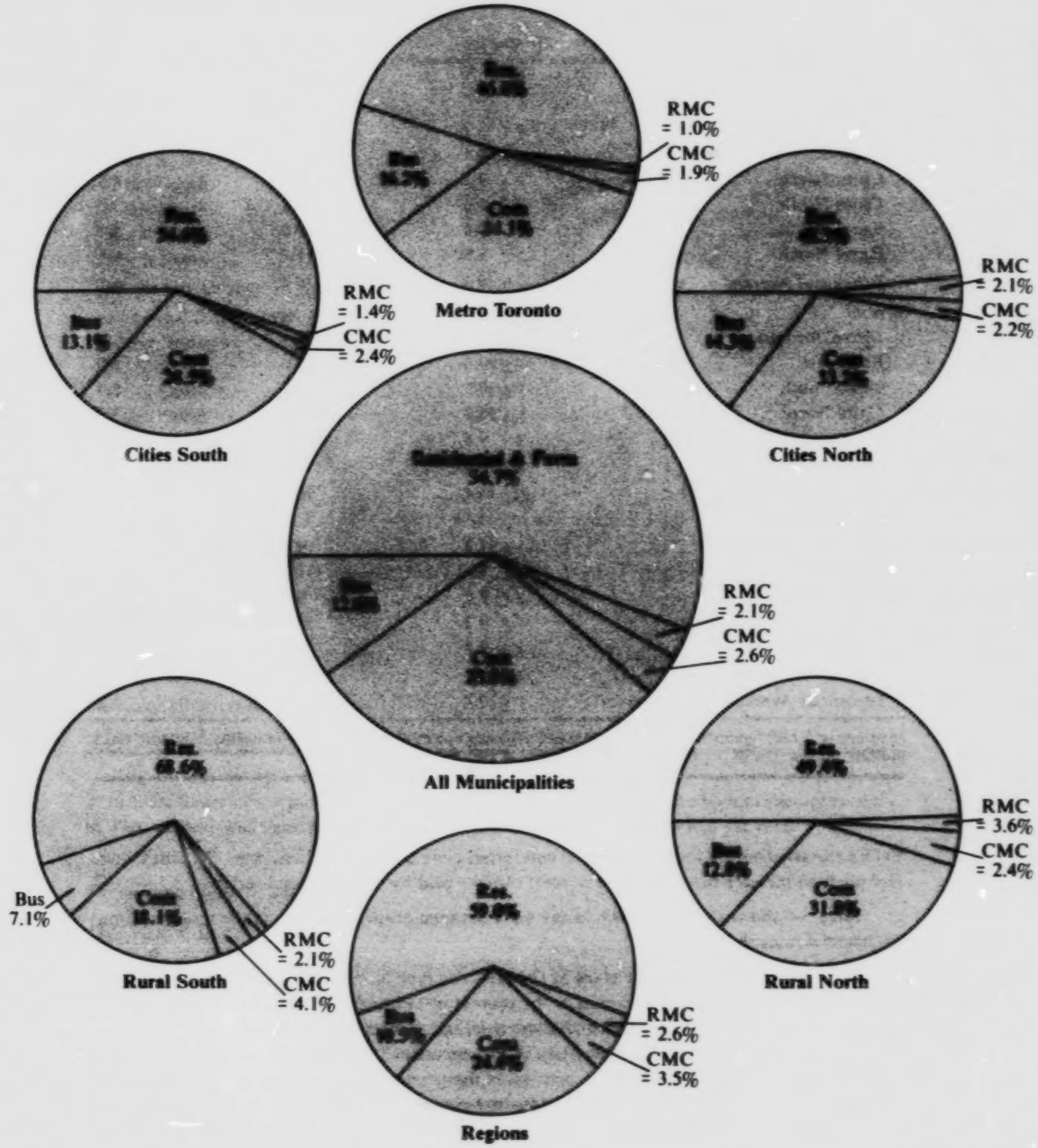
Table 5-4 shows the breakdown in tax yield between properties taxed at the residential and commercial rates in 1982.

The composition of property taxes by tax class and type of municipality, illustrated in Figure 5-2, indicates the substantial variation in the sources of tax revenue among the various sectors. Municipalities in the regions and the south (both cities and the rural areas) received more than half of their tax revenues from residential properties; indeed, municipalities in the rural south the residential properties supplied 70.7 per cent of such revenue. In sharp contrast, because of the large commercial-industrial base of Metropolitan Toronto residential properties supplied only 47.8 per cent of total revenue from taxation and charges.

Residential Property Tax Burden

In 1982, the total average tax per household in Ontario was $883, up 11.8 per cent from 1981. The

Composition Of Property Taxes By Tax Class And Type Of Municipality, 1982 **Figure 5-2**



KEY

Res = Residential & Farm
Bus = Business
Com = Commercial & Industrial

CMC = Commercial Municipal Charges
RMC = Residential Municipal Charges

Property Taxes By Tax Class **Table 5-4**

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Properties Taxed At Residential Rate					
Realty Taxes	2,621	3,005	14.7	12.4	9.9
Municipal Charges	98	111	13.3	8.9	16.7
Subtotal	2,719	3,116	14.6	12.4	10.1
Properties Taxed At Commercial Rate					
Realty Taxes	1,327	1,518	14.4	13.5	9.9
Business Taxes	602	683	13.5	14.6	9.3
Municipal Charges	119	102	(14.3)	19.0	15.4
Subtotal	2,048	2,303	12.5	14.2	9.9
TOTAL PROPERTY TAXES	4,767	5,419	13.6	13.2	10.1

total tax comprised $417 for general municipal purposes, $34 for special charges*, and $432 for school purposes. These components rose by 10.3 per cent, 13.3 per cent and 13.1 per cent, respectively. Table 5-5 shows the level and change in taxes for 1982.

There was a large variation in the level of tax per household across the Province, ranging from a high of $1,065 in Metropolitan Toronto to a low of $489 in rural northern municipalities. A number of factors lie behind the difference in residential taxes. In particular, the number and level of services are significantly different in the various parts of the Province. Generally, rural municipalities provide a much narrower range of services than urban municipalities, particularly in northern Ontario, thus requiring lower taxes per household.

Nevertheless, because of the generally smaller tax base of small municipalities, the provision of major services such as sewage and water usually results in higher annual municipal service charges per household than those experienced in the larger urban municipalities for the same services. Consequently, total taxes per average household in small municipalities providing major services are generally much higher than the average tax burden shown in Table 5-5 for the rural sectors. For example, while the 1982 average tax burden for municipalities in the rural north was $489, there were 18 municipalities in the rural north category with combined property tax and service charges over $700 per household. All provided sewage and water services.

The level of both municipal and school taxes was highest in Metropolitan Toronto, and lowest in rural northern municipalities. The increase in municipal residential taxes was greatest in northern municipalities followed by cities in the north. Increases experienced by these types of municipalities were 11.7 per cent and 11.6 per cent, respectively. However, Metropolitan Toronto had the highest increase in total taxes, 13.3 per cent, largely due to its much higher increase in school taxes, e.g., 15.6 per cent compared to the next highest increase of 12.4 per cent experienced by the regions.

Residential property taxes accounted for 2.7 per cent of the average household income in 1982. Averages across the Province ranged between a high of 2.8 per cent in Metropolitan Toronto and the regions, and a low of 1.8 per cent in the rural north. The ratios for each category, except the rural

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*Special charges include those charges that are met though the property tax bill plus all sewer charges. User fees or any direct billings such as water billings separate from the property tax bill are not included.

Average Gross Residential Property Taxes Per Household[1] By Type Of Municipality **Table 5-5**

	1981	1982	1982/81	1981/80	1980/77 Annual
Metro	$	$	%	%	%
Municipal Taxes	458	507	10.7	9.1	7.2
Municipal Charges	19	23	21.1	20.9	35.1
Subtotal	477	530	11.1	9.4	7.8
School Taxes	463	535	15.6	10.6	4.8
Total	940	1,065	13.3	9.9	6.3
Regions					
Municipal Taxes	402	443	10.2	12.4	5.3
Municipal Charges	40	43	7.5	2.7	11.9
Subtotal	442	486	10.0	11.3	5.7
School Taxes	412	463	12.4	9.8	8.3
Total	854	949	11.1	10.5	7.0
Cities South					
Municipal Taxes	367	402	9.5	9.0	5.2
Municipal Charges	19	20	5.3	7.5	(1.2)
Subtotal	386	422	9.3	9.3	4.9
School Taxes	306	340	11.1	8.7	6.8
Total	692	762	10.1	9.0	5.7
Cities North					
Municipal Taxes	321	355	10.6	16.2	6.5
Municipal Charges	25	31	24.0	10.4	3.0
Subtotal	346	386	11.6	15.7	5.3
School Taxes	288	323	12.2	10.9	9.8
Total	634	709	11.8	13.4	7.3
Rural South					
Municipal Taxes	223	246	10.3	9.6	6.8
Municipal Charges	34	40	17.6	10.1	9.0
Subtotal	257	286	11.3	9.8	7.0
School Taxes	286	321	12.2	9.0	10.1
Total	543	607	11.8	9.3	8.6
Rural North					
Municipal Taxes	217	243	12.0	11.8	8.3
Municipal Charges	31	34	9.7	6.0	7.5
Subtotal	248	277	11.7	11.2	8.2
School Taxes	189	212	12.2	7.0	11.7
Total	437	489	11.9	9.3	9.8
Provincial Average					
Municipal Taxes	378	417	10.3	10.8	6.0
Municipal Charges	30	34	13.3	7.5	11.9
Subtotal	408	451	10.5	10.6	6.4
School Taxes	382	432	13.1	9.8	7.1
Total	790	883	11.8	10.3	6.7

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[1] Household refers to residential dwelling units excluding farm and seasonal dwellings. In prior years' publications, the household reference was to single family dwelling units only.

Property Tax To Income Ratio By Type Of Municipality, 1982 — **Table 5-6**

	Average Residential Property Tax	Average Household Income[1]	Tax To Income Ratio
	$	$	%
Metro Toronto	1,065	37,400	2.8
Regions	949	33,600	2.8
Cities South	762	32,300	2.4
Cities North	709	32,100	2.2
Rural South	607	26,500	2.3
Rural North	489	27,700	1.8
Provincial Average	883	32,700	2.7

[1] Estimated from Revenue Canada Taxation Statistics, 1981 Edition.

south and north, declined slightly which indicates that growth of household income in the main kept pace with the increase in taxes. The increase in the tax burden in the rural south and the rural north occurred despite those two sectors having both the lowest increases in spending in 1982 and the highest level of provincial assistance. Therefore, it would appear that the change in the tax to income ratios for the two rural sectors suggests that the economic downturn of 1982 occurred first in the rural sectors. For example, income per average household increased by $1,400 in the rural south in 1982 over 1981 compared to an increase of $2,900 in Metropolitan Toronto. Table 5-6 shows the 1982 ratio of residential property taxes to income for all six types of municipalities, and for the Province as a whole.

Impact Of Tax Offsets On Residential Taxes Per Household[1] — **Table 5-7**

	1981	1982	1982/81	1981/80	1980/77 Annual
	$	$	%	%	%
Municipal Taxes & Charges	408	451	10.5	10.5	5.2
School Taxes	382	432	13.1	10.2	6.3
Gross Property Taxes	790	883	11.8	10.4	5.9
Tax Offsets[2]	147	150	2.0	2.1	8.1
Net Property Taxes	643	733	14.0	12.2	5.3
Share of Household Income (%)					
Gross Taxes	2.6	2.7	3.8	(3.3)	(2.1)
Net Taxes	2.1	2.2	4.8	0.0	(3.9)

[1] Household refers to residential dwelling units excluding farm and seasonal dwellings. In prior years' publications, the household reference was to single family dwelling units only.

[2] Includes Ontario Tax Credits, Pensioners' Property Tax Assistance, and Municipal and School Tax Credit Assistance.

Provincial programs aimed at reducing the residential property tax lowered the proportion of income going to property tax from 2.7 per cent to 2.2 per cent. Property tax offsets totalled $150 per household in 1982, up 2.0 per cent from $147 in 1981. The net effect was to reduce average residential property taxes to $733 per household.

Chapter 6

Long Term Borrowing, Debt and Other Commitments

Long Term Borrowing

The volume of new long term borrowing by municipalities and school boards rose dramatically in 1982, almost 70.0 per cent to $442 million. This level of new borrowing was the highest since 1977 when $535 million was issued. Usually, capital undertakings span more than one year and, therefore, it is common practice for municipalities to defer their long term financing until after the projects are completed. In addition, municipalities, particularly the very large ones, may decide to delay the issue of debentures if interest rates are extremely high. It is estimated that approximately $90 million to $100 million of the amount issued in 1982 represented postponements from 1981 because of high interest rates during that year.

Nearly all of the new borrowing, 90.0 per cent, was for municipal purposes since the amounts required by school boards have, in recent years, decreased as a result of declining enrollment.

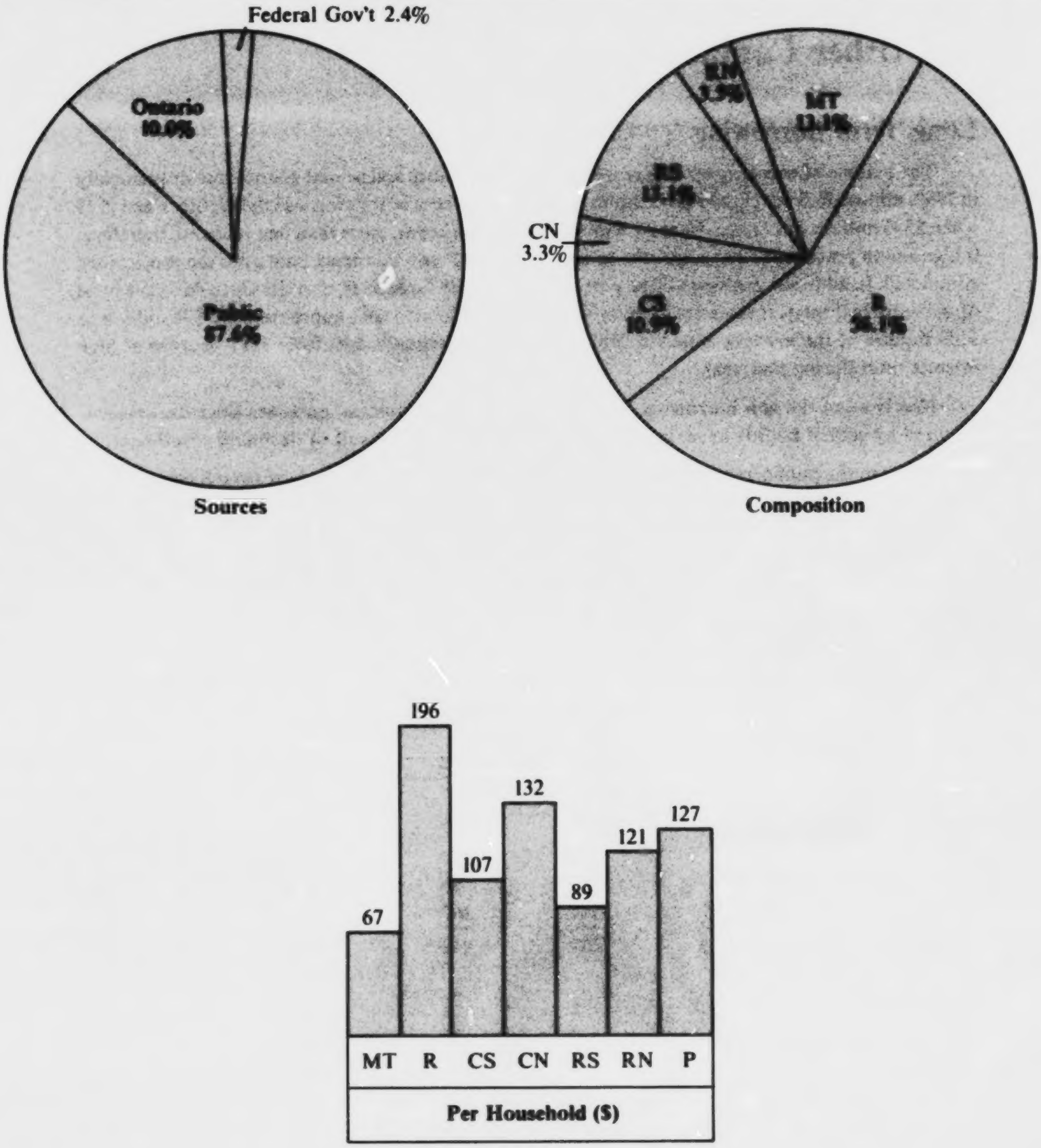
Issues to the public, representing 88.2 per cent of the total issued, doubled from $196 million in 1981 to $390 million in 1982. Of the remaining $52 million, $42 million was borrowed from the Province and $10 million from the federal government. The amount borrowed from the Province in 1982 was about one-third the amount borrowed in 1980. The decline was largely due to reduced reliance by municipalities on such provincially funded programs as the Ontario Housing Action Program, Downtown Revitalization and provincially assisted sewer and water projects.

Long Term Borrowing By Source — Table 6-1

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Issued By Municipalities					
Ontario	45	42	(6.7)	(40.3)	4.9
Federal Government	20	10	(50.0)	(73.3)	28.4
Public	189	367	94.2	20.4	(19.5)
Subtotal	254	419	65.0	(17.3)	(10.2)
Issued By School Boards					
Ontario	2	0	(100.0)	(95.6)	(2.0)
Public	7	23	228.6	—	0.0
Subtotal	9	23	155.6	(80.0)	(2.0)
Total Local Government					
Ontario	47	42	(10.6)	(60.8)	1.2
Federal Government	20	10	(50.0)	(73.3)	28.4
Public	196	390	99.0	24.8	(19.5)
Total	263	442	68.1	(25.3)	(11.4)

The bulk of the new debt was issued by regional municipalities, 56.1 per cent or $235 million of the total issued. Metropolitan Toronto and municipalities in the rural south category were next, each with a 13.1 per cent share. The other types of municipalities were responsible for the remaining 18.0 per cent which was generally consistent with prior years' shares. Restated in per household terms, new

Composition And Level Of Municipal Long Term Borrowing By Source And Type Of Municipality, 1982 **Figure 6-1**



K E Y	MT = Metro Toronto CN = Cities North PN = Province	R = Regions RS = Rural South	CS = Cities South RN = Rural North

borrowings averaged $127 per household across the Province in 1982. The regions had the highest level at $196 per household, followed by northern cities at $132. Metropolitan Toronto had the lowest level at $67 per household.

Net Long Term Debt Outstanding

Total local government long term debt outstanding increased $97 million or 2.3 per cent in 1982 from the previous year. The increase was predictable since new debt issues were greater than debt retirements. Total long term borrowing of $442 million and an increase of $97 million in debt outstanding indicates that $345 million in debt was retired during the year. Unlike the 0.4 per cent decrease in 1981, municipalities increased their debt outstanding by 4.7 per cent. School boards continued their trend of reducing debt outstanding with a decrease of $45 million or 3.8 per cent in 1982.

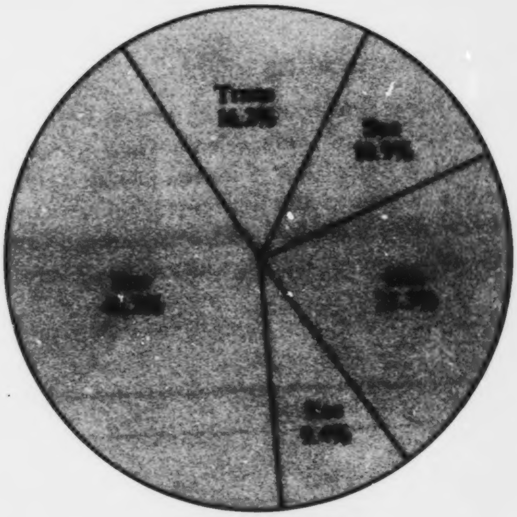
Net Long Term Debt Outstanding By Function — **Table 6-2**

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
General Government	73	72	(1.4)	(5.2)	(4.0)
Protection					
Police	57	80	40.4	3.6	1.7
Fire	28	28	0.0	(3.4)	0.2
Other[1]	34	31	(8.8)	0.0	4.9
Subtotal	119	139	16.8	0.8	1.8
Transportation					
Roads[2]	402	415	3.2	(4.3)	(2.3)
Transit	109	97	(11.0)	(9.9)	(7.3)
Subtotal	511	512	0.2	(5.5)	(3.5)
Environment					
Sewer	836	885	5.9	(1.1)	3.9
Water	399	413	3.5	(2.9)	2.7
Solid Waste	36	34	(5.6)	(14.3)	(2.5)
Subtotal	1,271	1,332	4.8	(2.1)	3.2
Health	65	64	(1.5)	(4.4)	(5.0)
Social Services	242	280	15.7	5.7	20.3
Culture & Recreation	316	296	(6.3)	(1.6)	(3.3)
Planning & Development	173	191	10.4	17.7	13.8
Tile Drainage	127	140	10.2	17.6	17.6
Unconsolidated Boards	118	131	11.0	(2.5)	(1.0)
Total Local Government					
Municipalities	3,015	3,157	4.7	(0.4)	2.1
School Boards	1,170	1,125	(3.8)	(9.2)	(3.5)
Total	4,185	4,282	2.3	(3.1)	0.3

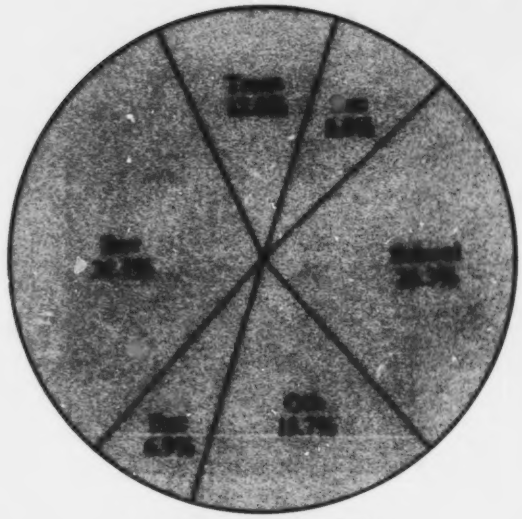
[1] Includes protective inspection and control, emergency measures, and food control.

[2] Includes parking, street lighting, and air transportation.

Composition Of Debt Outstanding By Function Figure 6-2



Municipalities



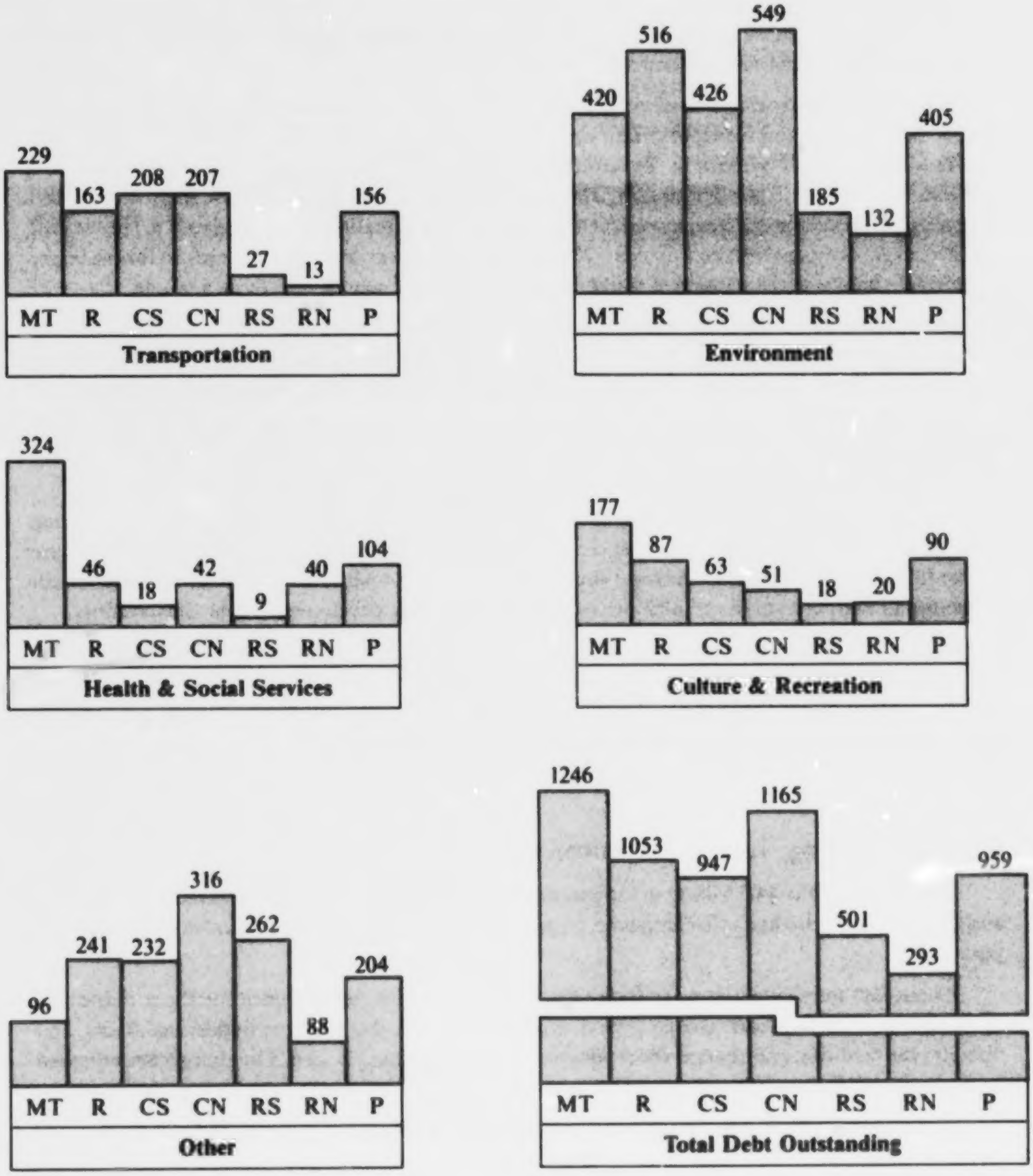
Municipalities And
School Boards

KEY

Trans = Transportation
Env = Environment
Rec = Culture & Recreation
Oth = Other
School = School Boards
Soc = Health & Social Services

In dollar terms, a great deal of the 4.7 per cent increase in total municipal debt outstanding came from environmental services which increased $61 million from 1981. Most of this increase was related to sewer debt which increased $49 million, the highest growth for that service since 1977.

Municipal Debt Outstanding Per Household ($) **Figure 6-3**
By Function And Type Of Municipality, 1982



KEY

MT = Metro Toronto
CN = Cities North
P = Province
R = Regions
RS = Rural South
CS = Cities South
RN = Rural North

Two functions which recorded significant increases in debt outstanding were protection and social services. Protection of persons and property increased $20 million or 16.8 per cent. This increase came largely as a result of the 40.4 per cent increase in debt relating to police services. Similarly, debt outstanding for social services increased $38 million or 15.7 per cent.

The level of debt outstanding for transportation services increased slightly to $512 million following a series of decreases since 1977. Of all the municipal functions, the largest decrease in debt outstanding was in culture and recreation which decreased 6.3 per cent to a level of $296 million.

Of the four principal functions shown in Figure 6-2 (culture and recreation, environment, health and social services, and transportation) only health and social services increased its share of debt outstanding from 10.2 per cent in 1981 to 10.9 per cent in 1982. The "other" category grew from 20.2 per cent in 1981 to 21.3 per cent in 1982. This was primarily due to the net increase in protection and planning and development long term debt outstanding. Municipalities accounted for 73.7 per cent of total local government debt compared to 72.0 per cent in the previous year. The reason for the larger municipal share was the continued declining debt balance of school boards as a whole.

As in past years, debt outstanding for environmental services was the largest liability per household reported by all groups. All of the sectors had only slight changes in environmental debt per household with the average increasing from $391 in 1981 to $405 in 1982. Transportation debt, second largest in size, stablized in 1982 and at the year end was $156 per household compared to $157 in 1981. Of the six municipal sectors, regions and rural municipalities in the south had the highest rate of per household growth in total debt outstanding at 7.8 and 10.6 per cent respectively.

The main reasons for the increase in regions were a 78.5 per cent increase in debt outstanding relating to police services and a 27.4 per cent increase in unconsolidated local board debt. The cause of the 10.6 per cent increase in the rural south was due to a 19.4 per cent increase in protection debt outstanding and an increase of 42.7 per cent in planning and development debt outstanding.

Metropolitan Toronto was the only sector with a decrease in total debt outstanding, declining $41 per household or 3.2 per cent from 1981. The decline in Metro's debt outstanding was not specific to any function and goes back to 1978. Since that year, debt outstanding per household on most functions has declined annually. The only functions that have had continuous growth since 1978 have been health and social services.

Non Debt Long Term Commitments

In addition to the $4.3 billion in long term debt outstanding at the end of 1982, municipalities and school boards also had other long term commitments amounting to approximately $2.0 billion at year end.

About 200 municipalities have long term agreements with the Province for the provision of sewer and/or water services. Under most of these agreements, the Province builds, maintains, and operates the facilities, and charges the municipalities for services provided. The charges are intended to recover both the capital and operating costs of the facilities.

At the end of 1982, municipalities had long term commitments of about $250 million for provincial water projects and $480 million for provincial sewer projects.

Commitments involving the support of hospitals, colleges and universities as well as leases and other agreements, decreased about $3 million from 1981 to a level of $85 million. These commitments normally require the approval of the Ontario Municipal Board.

Most local government employees have their pensions provided through the Ontario Municipal Employees Retirement System (OMERS). The system was set up by the Province in 1962 and provided that all local government employees, except teachers, who were hired after June 30, 1968, could only be covered through OMERS. The OMERS basic plan is fully funded. OMERS also offers supplementary plans to those municipalities which wish to provide additional coverage over and above the basic OMERS pensions. Such supplementary plans frequently involve commitments by municipalities to make certain annual payments to OMERS over and above normal employer contributions, primarily for unfunded past service liabilities. At the end of 1982, the total of such commitments amounted to about $430 million, the same as in 1981.

Many municipalities and school boards also have long term commitments under sick-pay-credit plans in which employees may receive payments based on all or part of the credits unused at the time of retirement or resignation. Total liability under such plans at the end of 1982 were estimated at $335 million for municipalities and about $310 million for school boards.

Commitments other than those mentioned above were approximately $105 million. Examples of such obligations were accumulated vacation pay obligations, obligations regarding specific capital projects, garbage collection and disposal agreements, and outstanding loans with guaranteedpayment provisions.

Chapter 7

Year End Position

Revenue Fund

Differences between actual and budgeted or planned activities can arise from a variety of causes, such as a milder than anticipated winter (resulting in lower snow ploughing costs), an escalation in interest rates (resulting in the postponement of certain projects) or unusually severe storm damage (resulting in urgent and necessary but unforeseen expenditures on repairs which had not been included in the budget), etc. This leads to in-year surpluses and deficits by individual municipalities even though their financial management skills may be of the highest order.

At the end of 1982, local government had an accumulated surplus on revenue fund operations of $271 million, a reduction of $26 million or 8.8 per cent from 1981. The $271 million year-end surplus was comprised of $224 million from municipalities and $47 million from school boards. The municipal surplus represented a small decrease of $35 million (i.e., less than one-half of one per cent of total revenues) from the 1981 surplus position whereas the school boards' surplus represented a small increase of $9 million (i.e., less than one-quarter of one per cent of total revenues).

When expressed as a percentage of total revenues, municipalities in the rural south and cities in the north had the highest levels of surplus at 4.5 and 4.4 per cent respectively.

Revenue Fund Balance At End Of 1982 Table 7-1

	Beginning of Year Balance	Add Revenues[1]	Less Expenditures[1]	End of Year Balance	Per Cent of Revenues
	$ Million	$ Million	$ Million	$ Million	%
Municipalities					
Metro Toronto	121	2,239	2,269	91	4.1
Regions	78	2,409	2,418	69	2.9
Cities South	17	753	759	11	1.5
Cities North	8	248	245	11	4.4
Rural South	30	796	790	36	4.5
Rural North	5	207	206	6	2.9
Total Local Government					
Municipalities	259	6,652	6,687	224	3.4
School Boards	38	5,787	5,778	47	0.8
Total	297	12,439	12,465	271	2.2

[1] Includes transfers to and from capital fund, reserves, and reserve funds.

Capital Fund

Work on, or construction of, capital projects often is carried out over a number of fiscal years. Generally, projects are not permanently financed until after completion and the exact final costs ascertained. This results in balances of unfinanced capital outlay at year end, representing either work-in-progress or projects completed but awaiting permanent financing. If market rates are thought to be favourable, most of the financing may be done as the work progresses and some sources of financing, such as donations and sale of old assets, may be received prior to completion of a project; in which case, funds will be on hand and reported as unexpended capital financing.

Capital Fund Position At End Of 1982 Table 7-2

	Beginning Of Year[1] Balance	Less Revenues	Add Applications	End of Year[1] Balance
	$ Million	$ Million	$ Million	$ Million
Municipalities				
Metro Toronto	(57)	320	365	(12)
Regions	79	786	698	(9)
Cities South	44	139	127	32
Cities North	13	51	45	7
Rural South	49	257	241	33
Rural North	20	82	69	5
Total Local Government				
Municipalities	148	1,635	1,543	56
School Boards	14	240	233	7
Total	162	1,875	1,776	63

[1] Unexpended capital financing at the end of the year is shown in brackets.

Local governments began 1982 with $162 million in capital expenditures which were not permanently financed. At the end of the year, after spending almost $1.8 billion, this figure had decreased by 61.1 per cent to $63 million.

A sectoral analysis (see Table 7-2) shows that all types of municipalities and the school boards reduced their balance of unfinanced capital outlay in 1982. As well, the large urban municipalities, Metropolitan Toronto and the regions, had unexpended capital funds on hand at the end of 1982 amounting to $12 million and $9 million, respectively.

Reserves and Reserve Funds

Reserves and reserve funds had accumulated to almost $1.6 billion at the end of 1982. This was an increase of 14.6 per cent over 1981 and represented 12.9 per cent of total revenues compared to 12.8 per cent in 1981.

Municipal reserves and reserve funds accounted for over 87 per cent of total local government reserves and reserve funds in 1982, and comprised almost $1.4 billion set aside by municipalities for such purposes as future capital works, equipment replacement and working funds.

The regions had the highest level of reserves and reserve funds on a per household basis in 1982 at $578 per household. Cities in the south had the lowest level in 1982, as was the case in both 1980 and 1981, although the 1982 level of $245 per household was about a 3 per cent increase over 1981.

Included in the reserves and reserve funds of many municipalities was a reserve for the Ontario Home Renewal Program (O.H.R.P.). Monies in this reserve fund were not available for municipal purposes as they represent funds paid by the Province to municipalities to administer directly as loans to eligible homeowners. In 1982, O.H.R.P. reserve funds totalled $113 million, an increase of $6 million over the 1981 level, and comprised 8.1 per cent of total reserves and reserve funds. Of note was the fact that over 45 per cent ($51 million) of all O.H.R.P. funds were held by municipalities in the rural south. Also, in the rural municipalities (south and north), such funds comprised a significant proportion of total reserves and reserve funds; 28.8 per cent and 31.4 per cent for the rural south and rural north, respectively.

Balance Of Reserves And Reserve Funds At End Of 1982 — Table 7-3

	1981	1982	1982/81	1981/80	1980/77 Annual
	$ Million	$ Million	%	%	%
Municipalities					
Reserves	475	563	18.5	16.1	13.8
Reserve Funds	743	828	11.4	24.5	11.8
Subtotal	1,218	1,391	14.2	21.1	12.6
Per Cent of Total Revenues	20.7	20.9			
School Boards					
Reserves	82	97	18.3	24.2	4.0
Reserve Funds	95	110	15.8	11.8	29.0
Subtotal	177	207	16.9	17.2	15.2
Per Cent of Total Revenues	3.5	3.6			
Total Local Government					
Reserves	557	660	18.5	17.3	12.3
Reserve Funds	838	938	11.9	22.9	13.4
Total	1,395	1,598	14.6	20.6	12.9
Per Cent of Total Revenues	12.8	12.9			

Table 7-4 also shows municipal reserves and reserve funds as a percentage of total revenues by sector. The range is quite narrow, averaging approximately 15 per cent of total revenues, except for the regions. In the regions, the reserves and reserve funds, even net of O.H.R.P., represented 27.8 per cent of total revenues, ranging from a low of 15.5 per cent for municipalities in Waterloo Region to a high of 54.8 per cent for municipalities in Peel Region.

School board reserves and reserve funds have increased consistently over the years. In 1982, the increase over 1981 was 16.9 per cent which followed a 17.2 per cent increase in 1981 over 1980.

Municipal Reserves And Reserve Funds Per Household By Type Of Municipality At End Of 1982 — Table 7-4

	Metro Toronto	Regions	Cities South	Cities North	Rural South	Rural North	Province
Per Household ($)							
Reserves	229	185	83	98	136	192	171
Reserve Funds	164	393	162	297	151	230	252
Total	393	578	245	395	287	422	423
As Per Cent of Total Revenues (%)							
Total	14.4	28.7	13.8	16.6	22.3	25.1	20.9
Net of O.H.R.P.[1] Fund	14.1	27.8	12.4	15.1	15.9	17.2	19.2

[1] Ontario Home Renewal Program.

Tax Collection And Arrears

In 1982, although total tax collections increased by 13.9 per cent over 1981, total tax arrears had increased from $355 million at the end of 1981 to $410 million at the end of 1982. The arrears, at the end of 1982, represented 7.5 per cent of that year's total tax levy compared to 7.4 per cent at the end of the previous year. This slight worsening of the arrears situation was a continuation of a deteriorating trend in tax arrears dating back to 1979 (see Table 7-6). Tax arrears at year end 1982 represented $124 per household of which $31 or 25 per cent was in respect of taxes which had been outstanding for more than one year.

Tax arrears varied widely across the various municipal sectors. Metropolitan Toronto had the lowest level of arrears as a per cent of taxes levied in 1982, at 5.5 per cent, and municipalities in the rural south had the highest level at 13.6 per cent of taxes levied.

1982 Local Government Tax Roll

Table 7-5

	1981 $ Million	1982 $ Million	1982/81 %	1981/80 %	1980/77 Annual %
Taxes Uncollected At Beginning of Year	300	355	18.6	9.9	8.5
Additions To Tax Roll					
Tax Billings	4,646	5,274	13.5	13.0	9.5
Sewer Charges[1]	123	145	17.9	19.8	22.1
Total Taxes Levied	4,769	5,419	13.6	13.2	9.7
Penalties & Interest	47	59	25.5	26.8	17.6
Total	4,816	5,478	13.7	13.3	9.9
Reductions					
Current Year Taxes	4,480	5,088	13.6	13.6	9.7
Previous Years' Taxes	182	203	11.5	(1.3)	(3.0)
Penalties & Interest	40	51	27.5	33.3	14.8
Discounts & Adjustments[2]	59	81	37.3	(2.6)	(9.4)
Total	4,761	5,423	13.9	12.7	9.7
Taxes Uncollected At Year End					
Current Year	240	270	12.5	19.4	5.4
Previous Year	63	74	17.5	13.4	14.7
Prior Years	24	30	25.0	8.3	15.0
Penalties & Interest	28	36	28.6	33.3	19.1
Total	355	410	15.4	18.3	8.3

[1] Refers to amounts collected on water bills.
[2] Includes credits and refunds.

Composition And Level Of Tax Collections And Arrears — Table 7-6

	1978	1979	1980	1981	1982
Collections As Per Cent Of Levy (%)					
Current Year[1]	95.0	94.7	94.6	94.9	94.8
Prior Years[2]	4.7	3.9	4.3	5.0	5.2
Total	99.7	98.6	98.9	99.9	100.0
Arrears As Per Cent of Levy (%)					
Current Year[1]	5.0	5.5	5.2	5.6	5.6
Prior Years	2.1	1.2	1.8	1.8	1.9
Total	7.1	6.7	7.0	7.4	7.5
Arrears Per Household ($)					
Current Year	62	66	69	83	93
Prior Years	19	21	25	26	31
Total	81	87	94	109	124

[1] Includes Penalties and Interest.
[2] Includes Discounts and Adjustments.

Composition And Level Of Tax Collection And Arrears By Type Of Municipality, 1982 — Table 7-7

	Metro Toronto	Regions	Cities South	Cities North	Rural South	Rural North
Collections As Per Cent Of Levy (%)						
Current Year[1]	95.7	94.7	94.4	95.8	92.6	92.3
Prior Years	4.6	5.3	5.3	3.5	7.7	6.8
Total — 1982	100.3	100.0	99.7	99.3	100.3	99.1
— 1981	100.5	98.9	100.2	101.7	101.2	99.5
Arrears As Per Cent Of Levy (%)						
Current Year[1]	4.4	5.2	6.8	4.8	9.7	8.5
Prior Years	1.1	1.8	2.5	1.6	3.9	3.4
Total — 1982	5.5	7.0	9.3	6.4	13.6	11.9
— 1981	5.6	7.1	8.2	5.4	13.2	11.0
Arrears Per Household ($)						
Current Year[1]	102	88	96	67	94	81
Prior Years	26	31	35	29	37	32
Total — 1982	128	119	131	96	131	113
— 1981	117	108	106	72	115	102

[1] Includes Penalties and Interest.

PART II

Review of Municipal Capital Financing In Ontario: 1978 — 1982

I. Sources Of Municipal Capital Financing

Introduction

Municipal governments in the course of carrying out the responsibility of providing local services to their constitutents are often required to obtain or repair capital facilities that are to be used for a relatively long time, often for 30 to 50 years. Assets of this nature must be accounted for separately from the daily operations of the municipality. Consequently, municipalities have two major accounts, the revenue or operating fund and the capital fund.

The instructions for completing the 1982 Financial Information Return, issued by the Ministry of Municipal Affairs and Housing, defines capital items as "any significant expenditure incurred to acquire or improve land, buildings, engineering structures, machinery and equipment." A capital good normally confers a benefit lasting more than one year and results in the acquisition or the extension of the life of a fixed asset. Items of this nature would include such things as a new hockey arena, administrative offices or sewer and water treatment plants.

The funds used to finance a capital work can be raised from a number of different sources. These include internally generated funds, such as property tax revenues, Ontario government grants and other sources of revenue such as prepaid charges and borrowing. The financing alternative used depends on many factors which are subject to both external and internal pressures. For example, changes in the interest rate will influence a municipality's choice to borrow or finance internally. As well, a municipality may wish to spread the cost over many time periods instead of paying the total cost during the current period. If the acquisition of a new asset is being considered, the municipality may in fact choose to lease or rent rather than to buy or build.

In actual practice, municipalities mainly use three sources of capital financing. These are, the municipal tax base, other levels of government and the private sector. Municipalities can use internally generated funding by transferring funds from the operating or revenue fund and from reserves and reserve funds. Municipalities also finance capital projects by long term borrowing. The federal government provides grants for specific functions (i.e., conditional grants). The level of the grant depends on the level of expenditure on the function. The Ontario government also provides conditional grants which depend on the level of spending on a specific function, as well as unconditional grants which can be spent on any item the municipality wishes. Private financing comes from developers through lot levies for capital spending on new infrastructure. Lot levies tend to be small in proportion to total capital financing. However, for high growth municipalities, lot levies are very important in relation to total capital financing.

Internal Municipal Funds

Municipalities can provide funding for capital projects from their tax base by two methods. They can use direct transfers from current revenues or the transfer of funds into reserves and reserve funds, which are in a sense "savings accounts," to be used for a capital project at a later date. This type of financing may be used both to cover part or all of the total cost of a capital good.

Transfers from the revenue fund may be budgeted by a municipal council or may be the result of a surplus in the revenue fund which has been transferred to the capital fund. In the latter situation, direct contributions could be made up of all non-earmarked general revenue funds.

Reserves and reserve funds are used to build up funds for a specific capital project or to build up a general fund which can be used to pay for any unforeseen capital requirement. If, in the planning process, a municipality determines that a capital expenditure will be required at some point in the future, it can establish a reserve fund to provide for the item.

A municipality can specifically set aside a certain portion of the tax levy for reserves or a fixed part of the mill rate could be used for capital accumulation. The municipality may also wish to put year end surpluses into reserves. Specific revenues, such as lot levies are also funneled into reserves for use when the provision of infrastructure for new developments are undertaken.

Long Term Borrowing

Ontario municipalities are not permitted to borrow for periods beyond the term of an existing council without the approval of the Ontario Municipal Board (O.M.B.). The O.M.B. establishes guidelines for the amount of long term debt a municipality can issue. The Board must approve the capital projects of the municipality prior to the issuance of debt. Long term leases are also subject to the Board's approval. Therefore, a municipality can not exceed the Board's guidelines without the Board's approval by entering into a lease agreement. Short term debt, which will be repaid within the term of council, is not subject to O.M.B. approval. Short term debt can be used to finance municipal operations until all outstanding taxes are collected or can be used to raise funds for capital projects for which debentures have not yet been issued. In the former situation, the maximum a municipality can borrow under the Municipal Act is 70 per cent of its outstanding revenues. In the latter case, a municipality can borrow up to the O.M.B. approved debt issue.

The guidelines established by the O.M.B. are intended to prevent municipalities from exceeding the amount of debt that they could carry without imposing an undue burden on municipal taxpayers. The guidelines establish the debt capacity of the municipality by setting a maximum percentage of total revenue fund expenditures that can be devoted to debt carrying charges.

Presently, a municipality is permitted to spend 20 per cent of revenue fund expenditures on debt charges. The municipality can determine the total capital debt that could be supported, by an annual payment equal to that amount if it had issued a debenture for 20 years at 14 per cent. For example, if a municipality has a total revenue fund expenditure of $1.0 million. This means that total debt charges can be no greater than $200,000. This is sufficient to support a debt level of $1,325,000 if a 20 year bond at 14 per cent were issued.

The O.M.B. will allow 25 per cent of revenue fund expenditure to be used if it can be shown that the municipality is experiencing a greater than normal rate of growth and needs the debt capacity for infrastructure required for development to take place. In 1982, about 75 per cent of all municipalities had less than 5 per cent of their revenue fund expenditures going to debt charges. A further 18 per cent had charges between 5 and 10 per cent and the remainder had charges ranging between 10 and 30 per cent. The overall average was 7.9 per cent.

When a municipality decides that capital funding is required and wishes to raise the funds through the issue of debt, it applies to the O.M.B. for approval. The Board then examines whether the existing debt capacity of that municipality is sufficient to cover the new debt. Existing debt charges are deducted from the total debt charges permitted and the remainder capitalized to ascertain available debt capacity. If the remaining capacity is sufficient to cover the requested new debt, the Board may issue an approval. If not, the Board will generally reject the application. Every request for new debt must theoretically be reviewed by the O.M.B. However, for convenience, the Board has established quotas within which municipalities do not require formal review but are granted approval almost automatically. Since the O.M.B. has only established these requirements as guidelines and not hard and fast rules, the Board can and sometimes does, allow a municipality to exceed the levels set, particularily for a service considered "essential" such as sewer and water facilities. On the other hand, the O.M.B. may reject an application even when there is sufficient debt capacity, if there are reasons for doing so.

A municipality can issue debentures to the public, to the Ontario Municipal Improvement Corporation (the lender of last resort) and can enter into debt agreements for specific service areas with other government bodies. A major example of the latter case is Ministry of the Environment (M.O.E.) debt for provincial sewer and water projects. There are about 200 contracts between municipalities and M.O.E. which specify payback periods up to 40 years. Agreements being established at present, are based on a straight term loan agreement with a term of 30 years for the municipalities' portion of the total project cost. Earlier agreements were based on a 40 year cycle with a 20 year period when loan payments would be less than required to cover total costs with the shortfall being turned into an accumulated deficit. This would then be paid off over a second 20 year period. Many of these agreements have been converted into straight term loans. When the O.M.B. examines a municipality's request for new debt, the debt or long term commitment owed to the Province is included in the debt capacity calculation. The deficit on provincial projects is also included as a debt since it must be paid off at some point in the future.

Ontario Grants

Many of the capital expenditures of municipalities are subsidized on a service basis by the Province through conditional grants. In addition, the present formulation of the Unconditional Grants Program, which is partially based on the total levy of a municipality, tends to make a contribution towards capital programs. The contribution is the result of such things as debt charges and transfers to own funds being processed through the revenue fund which is, to a large extent, funded through the tax levy. As debt charges increase, taxes go up and so does that portion of the Unconditional Grant paid to a municipality on the basis of levies and certain user charges (sewer and water rates).

Capital funding from this source tends to be automatic, in the sense that as capital expenditures increase so do grants and vice versa. A municipality has no direct policy control over how the grants are paid, although whether a conditional grant is available for a particular project or not, can influence a municipality's spending decision.

Other Revenue

This category includes a wide range of sources of revenue for capital purposes, items such as grants from the federal government, prepaid special charges, proceeds from the sale of fixed assets, private donations for specific capital projects and investment income.

Prepaid special charges are contributions made by property owners for projects that are to their benefit. These payments are made by individual taxpayers before long-term financing has been arranged for a particular project. By prepaying, individuals therefore avoid paying annual charges to the municipality to retire their share of the debt incurred for the project.

Factors Influencing Municipal Capital Financing Strategies

The factors influencing a municipality's choice of financing have yet to be examined. Overall, one of the main criteria affecting municipal choice of financing is the policy decisions set by municipal councils. This establishes the basic framework within which decisions are made. For example, a council may decide that a pay-as-you-go policy is appropriate for its municipality. This would make the use of funds generated by either taxation, transfers from revenue fund revenues or transfers from reserves preferable. On the other hand, municipalities may wish to share the cost of a project among future taxpayers as well as current taxpayers. Therefore, debt would be preferred, since it spreads the cost of a capital good over many time periods.

Aside from specific policy preferences set by council, there are other limitations and concerns which affect the choice of capital financing.

The amount of financing required is an important consideraton. If the financing requirement is large compared to the annual budget of the municipality, an attempt to use current revenues could cause a large jump in mill rates and could also deplete reserves. Furthermore, the project could be too expensive to save for over a number of years, without a substantial increase in taxes. In this situation, it would be appropriate to issue debt for the cost of the project to spread it over a longer term and to reduce the amount required to be raised from the tax base in the current year.

Another major concern would be the interest rates available at the time a debenture would be issued. Not surprisingly, there is evidence that there is a negative relationship between interest rates and the level of debt issued. That is, as interest rates increase the volume of debt issued decreases, since it makes a project financed through borrowing more expensive.

Borrowing can also be dependent on the beneficiaries of a particular capital project within a municipality. Certain projects confer benefits on all taxpayers in a community while others benefit property owners on a single street or in a particular neighbourhood. In the latter circumstance, the municipality could charge the landowners benefitting directly. If it were likely to be too expensive for all taxpayers affected to cover the whole amount in one year, the municipality would issue debentures and collect the annual debt charges from the property owners as part of their tax bill. The property owners would normally have the option of paying their charges as a lump sum. Revenue collected this way would be included in prepaid special charges.

Municipalities may not have the option of issuing new debt to finance capital projects if they are at or near the debt limit set by the Ontario Municipal Board. While the Board can, at its discretion, permit municipalities to exceed its guidelines, it most often does not. The municipalities must then contribute a greater portion of the capital funding from current revenues.

Provincial and federal grant funding can make it unnecessary for the municipality to issue debt. For some services, grants make up a large proportion of the cost required. Municipalities with high levels of provincial grant support tend to be those with major capital spending for roads or recreation; which also tend to be heavily subsidized.

Finally, a main constraint on the use of debt as a method of capital financing is the ability of a municipality to sell its bonds on the market. Large municipalities go to the market more easily since they have the professional staff with the expertise to prepare and execute an issue. These municipalities are also generally able to obtain a better interest rate than a small municipality. Consequently, small municipalities have a tendency to avoid going to the market and rely more on contributions from their own funds. Smaller municipalities in regions borrow through the upper tier and are therefore able to avoid this problem by using the upper tier's staff expertise and, most of all, the upper tier's credit rating. Ontario's municipalities, for the most part, have an excellent credit rating. Although only five or six have received a formal bond rating, all their debenture issues are generally well received. This is, to a large extent, due to good management by municipalities and by the control exercised by the Ontario Municipal Board.

Although generally, the Province pursues a policy of encouraging municipalities to secure their own capital financing needs, the Ontario Municipal Improvement Corporation has been established (under the Ontario Municipal Improvement Corporation Act), to meet the needs of municipalities which may have difficulty in raising capital financing on the open market. The Corporation is primarily a lender of last resort for municipalities under 20,000 population, but it is also authorized to lend to larger municipalities in certain prescribed, but more limited, circumstances. The last resort lending relates more to a municipality's inability to obtain an attractive rate rather than it being unable to borrow at all from other sources.

The interest rate set on O.M.I.C. loans is established by the Lieutenant Governor in Council. In practice, it fluctuates with the market and is usually about three-quarters of one per cent higher than the trading rate in the market for the Province's own long term securities.

Lower interest rates are, therefore, normally available to the vast majority of borrowers from sources other than O.M.I.C. Consequently, only those with poor credit ratings or with a debenture issue unattractive (to the market) in size* have usually relied on O.M.I.C.

The small, infrequent municipal borrower is not usually familiar with all of the potential avenues available for marketing municipal debentures and, consequently, O.M.I.C. is often looked upon as a convenient lender without recognizing the associated higher costs of such borrowing. However, as a lender of last resort, only after being assured that all alternative sources of financing have been pursued by prospective borrowers, will O.M.I.C. entertain financing the borrower's needs.

The foregoing discussion has examined the sources of capital financing available to municipalities as well as reviewing the constraints on their decision to use debt or to raise funds from current revenue and reserves. The following chapters review the recent experience (1978-1982) in Ontario in capital financing. Chapter 2 presents an overview for the Province as a whole, while Chapter 3 looks at a breakdown by type of municipality.

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*This varies with market conditions but, generally, an issue below $200,000 is considered by investment dealers to be too small for marketing purposes.

II. Provincial Overview

Overview

Total capital financing rose from about $1.1 billion to $1.6 billion over the period 1978 to 1982, an increase of 48.7 per cent. The trend accelerated in 1982, with an increase of 20.5 per cent compared to an annual average of 7.9 per cent between 1978 and 1981. In comparison, total capital spending increased from $1.2 billion in 1978 to about $1.4 billion in 1982, an increase of 23.1 per cent. The reason for the discrepancy between financing and spending is that in 1982 financing was arranged to cover periods when spending was greater than financing such as in 1978. Accumulated unfinanced capital spending was thereby reduced from $148 million to $56 million in 1982. Revenue fund or operating expenditure, in comparison, was $6.7 billion in 1982, representing roughly 80 per cent of total spending.

Table 2-1 shows the changes in various sources of capital financing in the 1978 to 1982 period.

Sources Of Municipal Captial Financing

Table 2-1

	1978	1981	1982	1981/78 Annual	1982/81
	$ Million	$ Million	$ Million	%	%
Contributions From Own Funds					
Revenue Fund	209	306	308	15.5	0.5
Reserves and Reserve Funds	155	212	267	12.3	25.7
Subtotal	364	518	575	19.3	10.8
Ontario Grants	304	392	471	9.7	20.2
Other Revenue	145	192	169	12.9	(12.0)
Borrowing	286	254	419	(2.7)	65.0
TOTAL	1,099	1,356	1,634	7.9	20.5

Reserves and reserve funds, Ontario grants and borrowing grew at a substantially faster rate in 1982 than the average growth for the 1978 to 1981 period. Borrowing had the highest turnaround growing by 65.0 per cent in 1982 compared to an average declining trend of about 2.7 per cent per year. Reserves and Ontario grants, while not increasing as quickly as borrowing, grew twice as fast as the average annual growth rate. Increases of 25.7 per cent compared to an annual average 12.3 per cent over the 1978 to 1981 period, and 20.2 per cent compared to an annual 9.7 per cent, respectively, were recorded.

Lower than average growth was recorded in transfers from the revenue fund and other revenue. Contributions from the revenue fund rose by only 0.5 per cent in 1982 compared to average gains of 15.5 per cent per year in the 1978 and 1981 period. Other revenue actually declined by 12.0 per cent,unlike the 1978 to 1981 period when average annual increases of 12.9 per cent were recorded.

Table 2-2 shows how the change in rates of growth have affected the proportion of total capital financing coming from each source.

Distribution Of Capital Financing By Source **Table 2-2**

	1978	1981	1982
	%	%	%
Contributions From Own Funds			
Revenue Fund	19.1	22.6	18.8
Reserves And Reserve Funds	14.1	15.6	16.3
Subtotal	33.2	38.2	35.1
Ontario Grants	27.6	28.9	28.8
Other Revenue	13.2	14.2	10.3
Borrowing[1]	26.0	18.7	25.6
TOTAL	100.0	100.0	100.0

[1] Net of Borrowing for other municipalities to avoid double counting. For example, Metro Toronto borrows on behalf of its constituent municipalities but these municipalities also report the borrowing in their Financial Information Returns.

As a result of the strong growth experienced in 1982, borrowing increased in importance from 18.7 per cent of the total to 25.6 per cent, a level more consistent with the long term average. Ontario grants remained the single most important source of financing, accounting for 28.8 per cent of the total, slightly down from 28.9 per cent in 1981 but up from 27.6 per cent in 1978.

Counteracting these increases, direct transfers from the revenue fund dropped to 18.8 per cent of the total from 22.6 per cent and other revenue declined in importance from 14.2 per cent to 10.3 per cent of the total financing.

Internal Municipal Funds

Total contributions from own funds increased by 10.8 per cent, a rate that was below the historical average of 14.2 per cent. Table 2-3 shows the level of contributions from own funds for the period 1978 to 1982.

Internal Municipal Funds **Table 2-3**

	1978	1979	1980	1981	1982	1981/78 Annual	1982/81
	$ Milllion	$ Million	$ Million	$ Million	$ Million	%	%
Contributions From Own Funds							
Revenue Fund	209	203	274	306	308	15.5	0.5
Reserves and Reserve Funds	155	195	200	212	267	12.3	25.7
TOTAL	364	398	474	518	575	19.3	10.8

The lower than average rate of growth was a result of an almost negligible increase of 0.5 per cent in transfers from the revenue fund. This was a substantial decline from the average 15.5 per cent growth and resulted in a turnaround in the proportion of financing coming from this source. Its share of the total fell from 22.6 per cent to 19.0 per cent. As mentioned previously, reserves and reserve funds grew at a strong rate of 25.7 per cent.

During the 1981 to 1982 period, record high inflationary pressures were pushing up municipal costs. Revenue fund, or operating expenditures, rose by 14.8 per cent overall, the highest level for at least ten years. Capital expenditures at the same time, rose by 10.0 per cent, again the highest level in quite some time. Consequently, municipalities moved away from direct transfers to the capital fund from the revenue fund to avoid adding any more pressure to mill rate levels and property taxes, already experiencing rates of increase of 9.0 per cent.

The alternative sources which were utilized were transfers from reserves and reserve funds and borrowing which will be discussed later in this chapter. Reserves and reserve funds are the accounts used by the municipalities to save for particular items or to provide for contingencies. They, in effect, spread the cost of an item over a number of years and consequently reduce the impact in a particular year. Municipalities had built up considerable reserves and reserve funds by 1982. Reserves and reserve funds were $1.4 billion or more than the total spent on capital items in 1982. Since mill rates had to be held down, these "savings" were used to reduce the need for direct financing from current revenues.

Ontario Grants

This source of capital financing is relatively automatic as far as grants for specific functions (i.e. conditional grants) are concerned. Each grant has a specified formula which is applied to the level or type of expenditure on a particular function. Since there is this automatic feature, it is worthwhile to look at changes in the level of capital expenditures during the period 1978 to 1982. This will be relevant in explaining the level of conditional grants. Table 2-4 shows the levels of spending by function.

Municipal Capital Spending By Function — Table 2-4

	1978	1981	1982	1981/78 Annual	1982/81
	$ Million	$ Million	$ Million	%	%
General Government	26	45	64	20.7	42.2
Protection	46	51	61	3.6	19.6
Transportation					
Roads[1]	357	469	471	10.4	0.6
Transit	85	92	136	2.7	48.9
Subtotal	442	561	607	9.0	8.2
Environment	350	364	375	1.6	3.0
Health and Social Services	57	35	61	(12.0)	74.2
Culture and Recreation	137	123	159	(3.6)	29.3
Planning and Development	95	114	94	9.6	(17.5)
TOTAL	1,154	1,292	1,421	4.9	10.0

[1] Includes parking, street lighting and air transportation.

Spending on general government, protection, transit, health, social services, recreation and culture rose at a much greater rate than the average over the previous four years as did total provincial grants, which rose by 20.2 per cent in 1982, about double the longer term trend and also about double the rate of increase in expenditures. Table 2.5 shows the direct correlation between the functions with the largest increases in capital spending and the conditional grants' share those functions are entitled to.

Ontario Capital Grants By Function — Table 2-5

	1978	1981	1982	1981/78 Annual	1982/81
	$ Million	$ Million	$ Million	%	%
General Government	9.9	1.1	5.6	4.9	409.1
Protection	9.8	0.7	1.4	(6.3)	111.3
Transportation					
Roads	143.1	187.3	201.5	10.3	7.7
Transit	59.6	63.2	92.5	2.0	46.4
Subtotal	202.7	250.5	294.0	7.8	17.4
Environment	48.7	95.9	105.4	32.3	9.9
Health and Social Services	1.5	3.2	5.6	37.9	77.2
Recreation and Culture	37.5	21.1	37.4	(14.6)	77.5
Planning and Development	12.6	19.9	21.5	19.3	8.0
TOTAL	304.7	392.4	470.9	9.6	20.2

These are also the items where grant rates tend to be high. For example, the rate of provincial assistance for transit construction is 75 per cent of total expenditure. Recreation facilities are subsidized up to 50 per cent of costs through such programs as Wintario, while the Ministry of Health provides up to 100 per cent of the cost of constructing certain types of hospital facilities. This explains the relatively rapid increase in provincial funding compared to the growth in total expenditures as municipal councils consciously priorized.

In relative terms, capital grants for transportation represented the greatest proportion of total Ontario grant funding in 1982, at about 62.3 per cent as indicated in Table 2-6.

Distribution Of Ontario Capital Grants By Function — Table 2-6

	1978	1979	1980	1981	1982
	%	%	%	%	%
General Government	0.3	0.2	0.4	0.3	1.2
Protection	0.3	0.1	negl.	0.2	0.3
Transportation					
Roads	46.9	47.3	51.2	47.7	42.7
Transit	19.6	13.3	13.1	16.1	19.7
Subtotal	66.5	60.6	64.3	63.8	62.4
Environment	16.0	22.8	20.9	24.4	22.4
Health and Social Services	0.5	0.5	0.6	0.8	1.2
Recreation and Culture	12.3	9.0	7.5	5.4	7.9
Planning and Development	4.1	7.2	5.7	5.1	4.6
TOTAL	100.0	101.4	99.4	100.0	100.0

This was a decline from a peak proportion of 66.5 per cent in 1978. Within the transportation function, grants for transit have become more important, as grants for roads have been reduced. The increase in transit grants is primarily a result of a resurgence in construction in Metropolitan Toronto, which accounts for 76 per cent of grants and where spending increased by 26.5 per cent, or by about $25 million between 1981 and 1982. Grants amounted to $23 million of the increase in spending in Metro.

The other major area which received a large percentage of the total grant funding was environment which accounted for 22.4 per cent of the total. Although down from 1981, it is close to the average since 1979 when a large increase from 16.0 per cent to 22.8 per cent took place. Although substantial increases were recorded in other categories between 1981 and 1982, their share of the total remained relatively small. For example, while capital grants for general government items rose by 409.1 per cent they still only represented 1.2 per cent of the total grant funding.

Other Revenue

Financing from other revenue declined by 12.4 per cent in 1982. Consequently, it was less important as a source of funding, accounting for only 10.3 per cent of the total down from 14.2 per cent in 1981.

As Table 2-7 shows, the decline was broadly based with most items either declining or increasing only slightly. The exceptions were investment income which increased by 68.4 per cent or by $3.7 million and donations which rose 29.4 per cent in the same period, a gain of $2.5 million.

Other Municipal Capital Financing — Table 2-7

	1978	1981	1982	1981/78 Annual	1982/81
	$ Million	$ Million	$ Million	%	%
Canada Grants	46.6	69.6	47.0	16.5	(32.5)
Prepaid Special Charges	13.2	16.6	17.4	8.7	4.8
Sale of Fixed Assets	30.2	28.2	24.7	(2.2)	(12.2)
Investment Income	4.5	5.4	9.0	6.2	68.9
Donations	8.9	7.8	10.1	(4.3)	29.4
Other	41.4	64.8	60.3	18.8	(6.9)
TOTAL	144.8	192.4	168.5	11.0	(12.4)

Offsetting these gains were declines of $22.6 million in Canada grants and $3.5 million in sale of assets. The drop in federal funding is a result of the reduction of certain programs which channeled funds through municipalities. The major change was the elimination of the Community Services Contribution Program which provided subsidies for such things as sewer and water projects.

Lot levies were reported in the "Prepaid Special Charges" category at one point. However, these are now directed by the municipalities through either the revenue fund or the reserve fund, depending on their magnitude. There may be some municipalities which incorrectly report lot levies through the "other" sub-category, but these amounts are likely to be minimal compared to the total revenue from lot levies.

Long Term Borrowing

Total long term borrowing increased substantially in 1982, rising by 65.0 per cent or $165 million. Most of the increase was in borrowing from the public which rose by 98.8 per cent. All of this increase took place in serial debentures, which accounted for 84.0 per cent of total debt issued to the public. Table 2-8 shows the break down of long term borrowing by source.

As mentioned earlier, the use of borrowing as a source of capital financing, is influenced by changes in interest rates. During the period starting about the middle of 1980, interest rates began to rise, finally peaking at around 20.0 per cent in the middle of 1982. The Ontario Municipal Board increased the rate used to calculate debt capacity to 17.0 per cent from about 11.0 thus reducing the available debt capacity for municipalities.

Long Term Borrowing By Source **Table 2-8**

	1978	1981	1982	1981/78 Annual	1982/81
	$ Million	$ Million	$ Million	%	%
From Federal Government					
CMHC[1]	28.5	20.4	0.1	(9.5)	(99.5)
From Provincial Government					
OUECA[2]	15.2	-0.0	0.0	(33.3)	0.0
OMIC[3]	0.7	0.5	0.4	(9.5)	(20.0)
OHAP[4]	23.1	0.0	2.7	(33.3)	0.0
OHRP[5]	1.0	6.0	3.4	166.7	(43.3)
MOE[6]	11.9	0.6	3.4	(31.7)	466.7
Tile Drainage	22.1	37.2	32.6	22.8	(12.4)
Other Housing Program	2.4	0.3	0.1	(26.3)	(66.7)
Subtotal	36.4	38.1	36.1	1.6	(5.2)
From Public					
Serial Debentures	118.9	63.9	316.2	(15.4)	394.8
Sinking Fund Debentures	61.5	125.4	60.1	34.6	(52.1)
Subtotal	180.4	189.3	376.3	1.6	98.8
TOTAL	285.4	254.3	419.0	(3.6)	65.0
Unfinanced Capital Projects	183.0	148.2	55.9	(6.3)	(62.3)

[1] Central Mortgage and Housing Corporation
[2] Ontario Universities and Education Capital Aid Corporation
[3] Ontario Municipal Improvement Corporation
[4] Ontario Housing Action Program
[5] Ontario Home Renewal Program
[6] Ministry of The Environment

After interest rates peaked at record high levels, they began to decline rapidly towards the end of 1982. The OMB reduced its rate to 14.0 per cent which acted to expand debt capacity.

With declining rates and increased borrowing capacity municipalities, which had been holding off borrowing, substantially increased the number of issues being placed on the market and consequently borrowing from the public moved back to levels more consistent with the mid-1970's. Borrowing from the Province and federal government declined in most categories, however, as a result of discontinued programs and weak demand for new housing and housing renovations.

Unfinanced capital also dropped considerably as the municipalities went to the market to obtain permanent financing for projects undertaken using temporary borrowing. Unfinanced capital outlay fell by 62.3 per cent in 1982, a much greater drop than the average of 6.3 per cent per year from 1978 to 1981. The accumulated unfinanced capital spending stood at $55.9 million in 1982 which is around the level prior to 1980 when rates began to increase rapidly.

Table 2-9 shows outstanding debt by function as of the end of December, 1982.

The overall level of long term debt stood at about $3.2 billion in 1982. Over 40 per cent of the total was issued for spending on environmental services, mainly sewer and water capital works. Another 16 per cent was for transportation services with the rest being spread amongst the other functions.

Total debt outstanding had a net gain of $138 million or 4.6 per cent. This was a much greater increase than the average 1.4 per cent experienced during the 1978 to 1981 period. This indicates that

Net Long Term Debt Outstanding By Function **Table 2-9**

	1978	1981	1982	1981/78 Annual	1982/81
	$ Million	$ Million	$ Million	%	%
General Government	81.4	74.5	72.0	(2.8)	(3.4)
Protection					
Police	52.1	57.4	80.0	3.4	39.4
Fire	29.4	27.7	28.2	(1.9)	1.8
Other	35.2	34.0	30.6	(1.1)	(9.9)
Subtotal	116.7	119.1	138.8	0.7	16.6
Transportation					
Roads	440.9	402.0	415.0	(2.9)	3.2
Transit	143.6	108.6	97.2	(8.1)	(10.5)
Subtotal	584.5	510.6	512.2	(4.2)	0.3
Environment					
Sewer	793.4	836.3	885.5	1.8	5.9
Water	385.5	400.1	412.8	1.3	3.2
Solid Waste	50.4	36.3	34.0	(9.3)	(6.3)
Subtotal	1,229.3	1,272.7	1,332.3	1.2	4.7
Health	75.1	64.6	63.5	(4.7)	(1.7)
Social Services	144.1	242.8	280.5	22.8	15.5
Culture and Recreation	345.1	316.8	295.8	(2.8)	(6.5)
Planning and Development	116.5	173.1	189.7	16.2	9.6
Tile Drainage	77.0	127.3	140.6	21.8	10.4
Subtotal	757.8	924.6	968.3	7.3	4.7
Unconsolidated Boards	129.6	117.5	131.1	(3.1)	11.6
TOTAL	2,899.1	3,018.0	3,156.3	1.4	4.6

just over $282 million was paid off between 1981 and 1982 since about $442 million in new debt was issued.

III. Analysis by Type of Municipality*

Overview

Chapter 2 examined the capital financing mix used in the Province as a whole in 1982 and the trend over the past 5 years. There are, however, variances in this distribution according to the type and location of a municipality. Table 3-1 shows a breakdown by upper tier. The amounts have been calculated on a per household basis to facilitate comparison and include both upper and lower tier capital financing.

Municipal Capital Financing Per Household By Source And Type Of Municipality, 1982 — Table 3-1

	Metro Toronto	Regions	Counties	Districts
	$	$	$	$
Contributions From Own Funds				
Revenue Fund	90	86	92	144
Reserves and Reserve Funds	36	160	30	63
Subtotal	126	246	122	207
Ontario Grants	144	146	125	218
Other Revenue	53	67	34	44
Borrowing	67	192	96	126
TOTAL	390	651	377	595

The regions had the highest level of capital financing at $651 per household followed by the districts ($593), Metro Toronto ($390) and finally counties ($377). Table 3-2 shows the distribution of total per household amounts by source.

For all upper tier groups except the regions, provincial funding was the most important source of financing. More internally generated funds were used by the regions to make up the difference. Metro and the districts received the highest level of provincial support, at 37.0 per cent. The extension to Metro's transit system which is highly subsidized, helps explain the high proportion of grants in its total capital financing. Northern Ontario's high level of grants, on the other hand, was partially the result of a number of municipalities commencing work on major sewer and water projects. These projects also tend to be highly subsidized, as a result of additional assistance offered by the Ministry of Northern Affairs which ensures that taxpayers do not face undue burdens as a result of the higher cost of constructing and operating these systems in the north.

Counties had, proportionately, the highest level of borrowing with 25.5 per cent of total funding raised from this source. The lowest level of borrowing was recorded in the Districts which made up

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*See Appendix A for a discussion of the administrative and statutory structure of local government in Ontario.

Distribution of Municipal Capital Financing By Source And Type Of Municipality, 1982 Table 3-2

	Metro Toronto	Regions	Counties	Districts
	%	%	%	%
Contributions From Own Funds				
Revenue Fund	23.2	13.5	24.4	24.3
Reserves and Reserve Funds	9.2	24.2	8.0	10.5
Subtotal	32.4	37.7	32.4	34.8
Ontario Grants	37.0	22.3	33.3	37.0
Other Revenue	13.4	10.2	8.8	7.6
Borrowing	17.2	29.8	25.5	21.6
TOTAL	100.0	100.0	100.0	100.0

the shortfall by increased funding from transfers from own funds. The regions also had a high level of funding from this source. However, the regions used transfers from reserves instead of revenue funds for the most part choosing lot levies to finance new capital expenditures. The regions, particularly those around Metro, have been experiencing rapid growth in recent years, and, therefore have been receiving substantial lot levies and developers' contributions. These funds have been used to pay for new infrastructure as developments came on stream.

Table 3-3 shows a further breakdown of capital financing by municipal type as well as by upper tier. The table shows the financing for lower tier purposes. Among lower tier municipalities, towns had the highest level of capital financing at $480, $573 and $1,010 per household, respectively. District villages also had a high level at $730 per household. The level of financing for each source cannot be compared across upper tiers in this case, since municipalities in Metro and the regions have many functions that are performed by upper tiers while the counties provide some upper tier services. It is more useful to look at the distribution of sources of funding in terms of the percentage of the total represented by each source displayed in table 3-4.

There appears to be no set pattern in terms of the distribution of capital financing of each of the types of municipality exhibited. However, a few observations are possible. Villages and townships in each of the upper tiers received a high level of subsidy from Ontario grants. Contributions from own funds also tended to be high, leaving a very low level of borrowing. For example, townships in districts received 60.2 per cent from the Province and contributed 29.7 per cent from own funds. Borrowing contributed a mere 4.7 per cent of the total. This indicates a tendency towards pay-as-you-go policies instead of spreading the cost of capital projects over a number of years. The only exception to this pattern were townships in counties which collected almost the same from grants as borrowing, 34.1 per cent and 32.2 per cent respectively.

Cities and towns were more heavily dependent on contributions from own funds. Towns in the regions collected close to 50 per cent of their requirements through contributions from own funds, with the remainder being distributed among grants, other revenue and borrowing. The cities and towns also depended more heavily on debt to finance projects, particularly cities which obtained between 27 and 33 per cent of revenues from this source.

There was an anomaly in the regions in that there is only one municipality designated as a village, Rockliffe Park. The village raised its full capital requirement by transfers from its revenue fund, which explains the unusual distribution of sources of financing shown in that column.

The breakdown within each source of capital finance followed roughly the same pattern as the province-wide distribution in 1982. Grants were concentrated in the transportation, environment,

Municipal Capital Financing Per Household By Source And Municipal Status, 1982 — Table 3-3

	Metro[1] Toronto	Regions[1]				
		Cities	Towns	Villages	Townships	Total
	$	$	$	$	$	$
Contributions From Own Funds						
Revenue Fund	28	28	65	24	54	39
Reserves and Reserve Funds	33	110	176	0	18	116
Subtotal	61	138	241	24	72	155
Ontario Grants	38	49	88	0	87	62
Other Revenue	32	28	70	0	22	37
Borrowing	35	78	81	0	27	74
TOTAL	166	293	480	24	208	328

	Counties[1]				
	Cities	Towns	Villages	Townships	Total
	$	$	$	$	$
Contributions From Own Funds					
Revenue Fund	73	144	107	53	76
Reserves and Reserve Funds	38	61	31	9	29
Subtotal	111	205	138	62	105
Ontario Grants	75	191	145	88	99
Other Revenue	34	54	33	25	33
Borrowing	108	123	61	83	97
TOTAL	328	573	377	258	334

	Districts				
	Cities	Towns	Villages	Townships	Total
	$	$	$	$	$
Contributions From Own Funds					
Revenue Fund	108	273	123	90	144
Reserves and Reserve Funds	98	28	28	31	63
Subtotal	206	301	151	121	207
Ontario Grants	130	325	464	246	218
Other Revenue	17	130	43	22	44
Borrowing	132	254	72	19	126
TOTAL	485	1,010	730	408	595

[1] Does not include the upper tier capital financing requirements.

Distribution Of Municipal Capital Financing By Source And Municipal Status, 1982 **Table 3-4**

	Metro[1] Toronto	Regions[1]				
		Cities	Towns	Villages	Townships	Total
	%	%	%	%	%	%
Contributions From Own Funds						
Revenue Fund	16.9	9.6	13.5	100.0	26.0	11.9
Reserves and Reserve Funds	19.9	37.5	36.7	0.0	8.6	35.4
Subtotal	36.8	47.1	50.1	100.0	34.6	47.3
Ontario Grants	22.9	16.8	18.3	0.0	41.8	18.9
Other Revenue	19.3	9.4	14.6	0.0	10.6	11.2
Borrowing	21.0	26.6	16.9	0.0	13.0	22.6
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0

	Counties[1]				
	Cities	Towns	Villages	Townships	Total
	%	%	%	%	%
Contributions From Own Funds					
Revenue Fund	22.3	27.0	28.4	20.5	24.2
Reserves and Reserve Funds	11.6	2.8	8.1	3.5	10.6
Subtotal	33.9	29.8	36.5	24.0	34.8
Ontario Grants	22.9	32.2	38.5	34.1	36.6
Other Revenue	10.4	12.9	8.8	9.7	7.4
Borrowing	32.8	25.1	16.2	32.2	21.2
TOTAL	100.0	100.0	100.0	100.0	100.0

	Districts				
	Cities	Towns	Villages	Townships	Total
	%	%	%	%	%
Contributions From Own Funds					
Revenue Fund	22.3	27.0	16.5	22.0	24.2
Reserves and Reserve Funds	19.9	2.8	3.8	7.7	10.6
Subtotal	42.2	29.8	20.3	29.7	34.8
Ontario Grants	26.8	32.2	63.1	60.2	36.6
Other Revenue	3.6	12.9	5.9	5.4	7.4
Borrowing	27.4	25.1	10.7	4.7	21.2
TOTAL	100.0	100.0	100.0	100.0	100.0

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[1] Does not include the upper tier capital financing requirements.

recreation and culture functions for most of the municipal types. In each of the upper tier groups, these three functions accounted for 85 to 95 per cent of total grant funding.

Borrowing also tended to exhibit a similar pattern with most debt issues coming from public sources through serial debentures. One major deviation from this pattern was experienced by townships in counties where 73.4 per cent of borrowing was for tile drainage projects. Although this debt is issued by the municipality, it is not normally taken into account by the O.M.B. in calculating debt capacity since municipalities act as administrative agents between individual landowners and the supplier of funds, in this case the Province.

IV. Conclusion

During the period 1978 to 1982, the municipal sector in Ontario sustained a substantial growth in the level of capital spending. Municipalities were able to finance the growth in capital projects, without experiencing the severe dislocations undergone by local governments in other jurisdictions.

The financial well being of the municipal sector is a result of two factors; actions taken by the Province and actions taken by the municipalities themselves.

The Province of Ontario has developed a system of checks and balances which guards against municipalities overextending their obligations. This ranges from the direct approval of capital expenditures by the Ontario Municipal Board, to the less formal but still important assistance from, and advice of staff from the Ministry of Municipal Affairs and Housing and the various functional ministries. The Province has also maintained a consistently high level of financial support. As a result, the provincial share of capital financing grew in importance during the 1978 to 1982 period and now accounts for close to 30 per cent of total municipal capital requirements.

Municipalities, on their part, have by judicious management, varied the mix of capital financing to minimize its cost. Local governments have policy control over two major areas of funding, contributions from own funds and long term borrowing. These sources account for about 55 to 60 per cent of total capital financing. When interest rates increased during the 1980/1981 period, municipalities cut back their borrowing substantially and increased transfers from the revenue fund, reserves and reserve funds. The proportion of capital financing coming from own funds rose from 33.1 per cent in 1978 to 38.2 per cent in 1981. Unfinanced capital projects also increased as the municipalities postponed issuing new debt to the market. When interest rates turned down the municipal sector responded by increasing borrowing substantially, increasing its share of the total from 18.7 per cent in 1981 to 24.9 per cent in 1982. Overall, municipalities have coped with a period of high inflation, high interest and unemployment rates and remain in a good financial position.

APPENDICES

Appendix A: Administrative and Statutory Structure of Local Government In Ontario

Appendix B: Detailed Financial Data By Upper Tier

Appendix C: Detailed Financial Data By Municipal Status

Appendix D: Classification of Municipalities By Type

APPENDIX A

Administrative And Statutory Structure of Local Government In Ontario

Local government in Ontario includes municipalities, school boards and local boards. At the end of 1982, there were 838 municipalities, 187 school boards, and approximately 2,000 local boards or agencies.

There are three categories of municipal structure in Ontario: the regional system, the county system, and single tier municipalities.

Two-thirds of Ontario's population lives in areas with regional systems. The first of these systems, Metropolitan Toronto, was formed in 1954 while the others were formed during the period 1969-1975. In each regional system, there is one upper tier municipality supported by a number of lower tier or area municipalities. The division of responsibilities between upper tier and lower tier municipalities is defined by statute and varies from one system to another. In general, upper tier municipalities provide health and social services, police protection, transit, major roads, sewers, water, garbage disposal and regional planning. Services, such as fire protection, local roads, garbage collection, recreational services and neighbourhood planning are normally provided by lower tier municipalities. The thirteen regional types of municipalities have 93 lower tier municipalities within their boundaries.

The county system covers all of southern Ontario except those parts now under the regional system. Counties are an older form of two tier municipal government and differ from the regional system in two ways. First, the county municipalities usually have responsibility only for country roads and health and social services; all other services are provided by the lower tier municipalities. Second, cities and a few large towns (separated towns) which are within county boundaries are not part of the county system. These municipalities, which range in size from the City of London (population 260,000) to the Town of St. Marys (population 5,000) operate as single tier municipalities.

Most of the northern part of the Province is sparsely inhabited and therefore does not have the two tier system of municipal organization present in southern Ontario. Areas with sufficient population to make municipal organization feasible are organized into single tier municipalities, except two areas (Region of Sudbury and District of Muskoka) which have regional systems. Single tier municipalities in northern Ontario, like those in the south, provide the full range of municipal services except for health and social services which usually are provided through local boards on a district-wide basis, including areas not organized for municipal government purposes.

Local boards are established under provincial legislation, or set up by municipalities to discharge specific functions. The over 2,000 local boards presently in existence vary tremendously in size and function. For example, police commissions have a wide range of powers, including the power to pass by-laws, while homes for the aged are often operated as municipal departments. In this publication, the financial operations of local boards are included with those of municipalities. Certain boards, including hospital boards, district health councils, regional library boards, and humane societies, are not considered part of local government since they relate more to the provincial than to the municipal level of government, and therefore, their financial data are not consolidated.

Local government in Ontario derives its authority from the Province. Municipalities can only do what the Province empowers them to do, and in turn, the Province can delegate to municipalities only those powers it has been granted under the Canadian constitution.

The main provincial statutes which regulate the activities of local governments are the Municipal Act, the various acts setting up Metropolitan Toronto and regional governments, the Ontario Municipal Board Act and the Education Act. The statutes provide a wide range of mandatory and discretionary powers.

A more detailed discussion of the administrative and statutory framework of Ontario local governments can be found in Appendix A of "Local Government Finance In Ontario, 1975 and 1976".

APPENDIX B

Detailed Municipal Financial Data

By Upper Tier

Table 1: Population
Table 2: Household and Area
Table 3: Assessment
Table 4: Property Taxation
Table 5: Revenue Fund Revenues
Table 6: Revenue Fund Expenditures By Function
Table 7: Revenue Fund Expenditures By Object
Table 8: Capital Fund Revenues
Table 9: Capital Fund Expenditures and Transfers
Table 10: Year End Position

Note: Figures may vary from those in the text due to rounding.

Population — Table 1

	No. of Municipalities	Population[1]			
		Total	0-19	20-65	66+
			%	%	%
Metropolitan Toronto	7	2,143,493	26.5	63.1	10.4
Regions					
Durham	9	276,775	34.0	58.9	7.1
Haldimand — Norfolk	7	87,544	32.2	56.2	11.7
Halton	5	247,311	33.5	59.7	6.8
Hamilton — Wentworth	7	410,045	29.4	60.1	10.6
Niagara	13	367,665	31.2	58.1	10.7
Ottawa — Carleton	12	548,995	28.7	62.6	8.7
Peel	4	464,491	35.4	60.0	4.6
Sudbury	8	159,701	35.9	58.0	6.1
Waterloo	8	306,776	32.7	58.9	8.4
York	10	238,830	33.5	59.1	7.3
Muskoka	7	36,748	28.5	56.6	14.9
Oxford	9	84,831	32.2	56.2	11.6
Total	99	3,229,712			
Counties					
Brant	8	99,136	31.7	57.1	11.1
Bruce	32	57,728	33.4	54.1	12.5
Dufferin	10	30,497	35.4	55.2	9.5
Elgin	18	69,465	32.6	54.9	12.5
Essex	24	316,778	32.4	57.3	10.3
Frontenac	17	115,452	27.3	62.9	9.8
Grey	28	73,066	30.8	55.1	14.1
Haliburton	11	10,876	26.9	56.1	17.0
Hastings	30	104,757	31.6	57.3	11.1
Huron	27	56,054	33.0	53.7	13.3
Kent	23	106,313	32.8	56.1	11.2
Lambton	22	118,500	32.5	58.1	9.4
Lanark	18	45,190	29.5	56.6	13.9
Leeds and Grenville	26	81,135	30.9	56.5	12.5
Lennox and Addington	14	32,580	33.7	55.3	11.0
Middlesex	24	323,953	30.0	60.3	9.7
Northumberland	16	64,232	31.0	56.1	12.9
Perth	17	65,926	32.6	55.1	12.4
Peterborough	20	101,968	30.4	57.8	11.8
Prescott and Russell	19	52,453	34.1	56.5	9.3
Prince Edward	11	22,130	29.6	56.0	14.4
Renfrew	38	86,426	32.2	56.7	11.1
Simcoe	36	220,949	31.9	57.4	10.7
Stormont, Dundas and Glengarry	22	100,283	32.1	56.1	11.8
Victoria	19	47,533	29.9	55.5	14.7
Wellington	23	131,031	32.3	57.8	9.9
Total	553	2,534,391			
Districts					
Algoma	24	120,676	35.1	58.1	6.8
Cochrane	14	86,698	35.8	56.3	7.9
Kenora	13	36,493	33.3	58.0	8.6
Manitoulin	13	7,014	29.8	52.9	17.3
Nipissing	16	74,384	34.4	56.5	9.0
Parry Sound	28	28,458	30.0	55.7	14.3
Rainy River	15	19,966	33.1	55.3	11.6
Sudbury	11	18,738	37.7	55.0	7.4
Thunder Bay	19	142,023	31.5	59.1	9.3
Timiskaming	26	37,910	34.0	54.2	11.8
Total	179	572,360			
PROVINCIAL TOTAL	838	8,479,956	30.6	59.7	9.7

[1] 1981 data. Population figures for 1982 are not available because the enumeration for that year was based on a sample.

Households and Area **Table 2**

	Households			Hectares	
	Total	Per Cent Permanent	Population To Household Ratio	Total	Population Per Hectare
	000	%		000	
Metropolitan Toronto	822	100.0	2.6	64	33.5
Regions					
Durham	97	97.9	2.9	242	1.1
Haldimand — Norfolk	36	86.1	2.4	283	.3
Halton	84	100.0	3.0	98	2.5
Hamilton — Wentworth	155	100.0	2.7	112	3.7
Niagara	137	97.8	2.7	180	2.0
Ottawa — Carleton	213	99.1	2.6	279	2.0
Peel	161	100.0	3.0	126	3.7
Sudbury	56	96.4	2.9	279	.6
Waterloo	111	100.0	2.8	134	2.3
York	84	96.4	3.1	172	1.4
Muskoka	34	41.2	1.1	382	.1
Oxford	30	100.0	2.8	196	.4
Total	1,198	96.9	2.8	2,474	1.3
Counties					
Brant	37	100.0	2.7	92	1.1
Bruce	30	73.3	1.9	394	.1
Dufferin	11	100.0	2.7	149	.2
Elgin	26	96.2	2.7	188	.4
Essex	119	98.3	2.7	186	1.7
Frontenac	48	85.4	2.4	382	.3
Grey	33	87.9	2.2	450	.2
Haliburton	17	29.4	.6	417	.0
Hastings	44	86.4	2.4	587	.2
Huron	23	87.0	2.4	340	.2
Kent	40	97.5	2.7	248	.4
Lambton	47	95.7	2.5	283	.4
Lanark	21	81.0	2.3	294	.2
Leeds and Grenville	36	83.3	2.3	339	.2
Lennox and Addington	14	85.7	2.4	284	.1
Middlesex	126	100.0	2.6	329	1.0
Northumberland	27	88.9	2.4	209	.3
Perth	24	100.0	2.8	219	.3
Peterborough	49	75.5	2.1	394	.3
Prescott and Russell	18	94.4	2.9	200	.3
Prince Edward	10	80.0	2.2	105	.2
Renfrew	35	82.9	2.5	764	.1
Simcoe	97	80.4	2.3	480	.5
Stormont, Dundas and Glengarry	37	97.3	2.8	329	.3
Victoria	26	73.1	1.8	307	.2
Wellington	48	97.9	2.8	266	.5
Total	1,043	89.5	2.4	8,235	.3
Districts					
Algoma	45	93.3	2.8	359	.3
Cochrane	31	96.8	2.8	811	.1
Kenora	14	92.9	2.6	166	.2
Manitoulin	4	75.0	1.8	165	.0
Nipissing	27	92.6	2.7	273	.3
Parry Sound	22	50.0	1.3	499	.1
Rainy River	8	100.0	2.5	236	.1
Sudbury	7	85.7	2.7	151	.1
Thunder Bay	53	96.2	2.7	373	.4
Timiskaming	15	93.3	2.5	320	.1
Total	226	89.8	2.5	3,353	.2
PROVINCIAL TOTAL	3,289	94.8	2.6	14,126	.6

Assessment

Table 3

	Equalized	Growth	Residential Portion	Equalized Per Household
	$000	%	%	$
Metropolitan Toronto	69,788,494	4.1	54.2	84,901
Regions				
Durham	7,447,571	5.0	73.6	76,779
Haldimand — Norfolk	2,720,376	1.6	75.5	75,566
Halton	7,459,366	4.9	72.9	88,802
Hamilton — Wentworth	9,288,694	3.0	62.3	59,927
Niagara	8,070,844	2.7	66.0	58,911
Ottawa — Carleton	13,453,324	2.2	71.3	63,161
Peel	16,326,185	7.7	69.2	101,405
Sudbury	3,329,020	2.9	61.2	59,447
Waterloo	7,410,611	2.6	65.1	66,762
York	9,771,858	13.9	75.2	116,332
Muskoka	2,089,098	(0.2)	86.9	61,444
Oxford	2,520,308	1.8	69.5	84,010
Total	89,887,256	4.9	69.8	75,031
Counties				
Brant	2,419,068	1.7	67.9	65,380
Bruce	1,762,371	2.2	89.7	58,746
Dufferin	837,655	2.3	84.7	76,150
Elgin	1,920,856	2.1	73.2	73,879
Essex	9,052,782	3.7	67.2	76,074
Frontenac	2,382,129	2.2	72.3	49,628
Grey	2,078,410	2.1	80.2	62,982
Haliburton	700,884	(9.0)	91.5	41,228
Hastings	2,050,692	1.0	71.0	46,607
Huron	1,956,756	1.5	85.8	85,076
Kent	3,502,255	1.3	74.8	87,556
Lambton	3,705,603	1.7	67.1	78,843
Lanark	945,688	3.6	77.6	45,033
Leeds and Grenville	1,833,327	3.3	68.9	50,926
Lennox and Addington	675,479	.9	73.3	48,249
Middlesex	8,438,346	2.7	70.3	66,971
Northumberland	1,481,843	2.1	76.9	54,883
Perth	1,993,827	1.3	77.2	83,076
Peterborough	2,595,150	1.1	76.6	52,962
Prescott and Russell	980,467	2.8	76.2	54,470
Prince Edward	484,042	1.6	83.4	48,404
Renfrew	1,494,292	2.7	74.5	42,694
Simcoe	5,781,980	0.7	77.2	59,608
Stormont, Dundas and Glengarry	2,035,122	1.3	65.3	55,003
Victoria	1,449,373	1.2	88.1	55,745
Wellington	3,270,302	1.9	76.0	68,131
Total	65,828,700	1.9	73.8	63,115
Districts				
Algoma	2,975,611	5.0	59.7	66,125
Cochrane	1,658,876	5.9	51.4	53,512
Kenora	845,906	1.8	49.3	60,422
Manitoulin	198,614	2.3	84.9	49,654
Nipissing	1,338,085	1.7	63.8	49,559
Parry Sound	1,089,411	.2	87.4	49,519
Rainy River	350,973	2.0	57.9	43,872
Sudbury	330,916	2.5	58.3	47,274
Thunder Bay	3,711,635	1.6	52.1	70,031
Timiskaming	496,536	2.3	64.7	33,102
Total	12,996,564	2.9	59.0	57,507
PROVINCIAL TOTAL	238,501,014	3.7	65.8	72,515

Property Taxation — Table 4

	Residential and Farm	Commercial Industrial and Business	Special Charges	Sewer Surcharges on Direct Water Billings	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	437,050	468,105	20,220	35,518	960,893
Regions					
Durham	50,003	24,338	2,891	10,399	87,631
Haldimand — Norfolk	13,683	5,681	1,094	2,231	22,689
Halton	44,150	20,246	3,005	10,256	77,657
Hamilton — Wentworth	77,605	60,552	3,712	17,863	159,732
Niagara	65,823	44,146	4,405	2,000	116,374
Ottawa — Carleton	111,984	60,321	11,120	8,937	192,362
Peel	79,535	44,886	4,521	18,453	147,395
Sudbury	23,695	21,270	2,446	0	47,411
Waterloo	49,399	33,070	3,187	6,219	91,875
York	40,511	16,415	4,697	2,802	64,425
Muskoka	8,836	1,930	575	521	11,862
Oxford	13,648	9,460	1,171	635	24,914
Total	578,872	342,315	42,824	80,316	1,044,327
Counties					
Brant	15,200	9,556	1,153	1,493	27,402
Bruce	9,692	1,792	1,548	304	13,336
Dufferin	4,196	1,349	315	374	6,234
Elgin	8,327	4,562	1,248	209	14,346
Essex	51,521	37,981	6,063	1,543	97,108
Frontenac	15,613	7,715	1,372	658	25,358
Grey	10,680	4,873	954	1,040	17,547
Haliburton	2,376	263	177	69	2,885
Hastings	11,453	7,351	1,228	2,479	22,511
Huron	8,067	2,514	552	883	12,016
Kent	14,947	8,620	2,915	1,390	27,872
Lambton	18,906	12,903	2,679	969	35,457
Lanark	5,114	2,478	549	286	8,427
Leeds and Grenville	8,492	6,813	776	436	16,517
Lennox and Addington	2,978	1,479	456	453	5,366
Middlesex	49,802	27,815	4,061	132	81,810
Northumberland	6,760	3,540	726	565	11,591
Perth	8,769	4,790	783	1,012	15,354
Peterborough	15,981	8,881	1,308	367	26,537
Prescott and Russell	6,173	2,805	900	643	10,521
Prince Edward	2,301	697	194	92	3,284
Renfrew	7,593	4,609	1,155	928	14,285
Simcoe	29,236	14,525	3,551	2,831	50,143
Stormont, Dundas and Glengarry	11,113	8,796	1,583	864	22,356
Victoria	6,382	1,658	506	280	8,826
Wellington	18,526	8,478	1,168	2,188	30,360
Total	350,198	196,843	37,920	22,488	607,449
Districts					
Algoma	16,433	13,954	1,608	2,134	34,129
Cochrane	8,212	9,367	830	616	19,025
Kenora	4,093	5,404	657	610	10,764
Manitoulin	880	202	93	65	1,240
Nipissing	8,320	6,026	916	1,946	17,208
Parry Sound	4,231	1,001	414	252	5,898
Rainy River	2,032	2,254	317	315	4,918
Sudbury	1,550	1,473	176	146	3,345
Thunder Bay	18,736	21,967	1,151	372	42,226
Timiskaming	4,111	2,795	801	147	7,854
Total	68,598	64,443	6,963	6,603	146,607
PROVINCIAL TOTAL	1,434,718	1,071,706	107,927	144,925	2,759,276

Revenue Fund Revenues

Table 5

	Property Taxation	Ontario Grants Unconditional	Ontario Grants Conditional	Ontario Grants Total
	$000	$000	$000	$000
Metropolitan Toronto	960,893	143,643	359,149	502,792
Regions				
Durham	87,631	19,281	36,379	55,660
Haldimand — Norfolk	22,689	5,392	13,591	18,983
Halton	77,658	14,807	22,808	37,615
Hamilton — Wentworth	159,732	33,497	58,602	92,099
Niagara	116,374	30,919	44,752	75,671
Ottawa — Carleton	192,361	40,718	119,295	160,013
Peel	147,395	23,802	43,661	67,463
Sudbury	47,411	29,130	27,230	56,360
Waterloo	91,875	22,305	37,772	60,077
York	64,425	14,609	25,122	39,731
Muskoka	11,861	2,062	8,157	10,219
Oxford	24,915	5,396	11,065	16,461
Total	1,044,327	241,918	448,434	690,352
Counties				
Brant	27,402	7,280	17,677	24,957
Bruce	13,336	5,136	11,324	16,460
Dufferin	6,234	1,487	4,370	5,857
Elgin	14,269	4,828	9,212	14,040
Essex	97,107	21,715	45,361	67,076
Frontenac	25,334	7,195	19,874	27,069
Grey	17,547	4,704	13,541	18,245
Haliburton	2,884	884	3,532	4,416
Hastings	22,511	7,829	18,472	26,301
Huron	12,016	4,574	11,256	15,830
Kent	27,872	9,118	13,084	22,202
Lambton	35,456	6,600	17,390	23,990
Lanark	8,428	3,804	8,447	12,251
Leeds and Grenville	16,521	5,057	12,079	17,136
Lennox and Addington	5,366	1,830	6,487	8,317
Middlesex	81,810	21,314	41,618	62,932
Northumberland	11,592	3,600	11,987	15,587
Perth	15,355	4,774	7,964	12,738
Peterborough	26,537	6,776	14,074	20,850
Prescott and Russell	10,521	4,345	9,492	13,837
Prince Edward	3,283	1,438	2,710	4,148
Renfrew	14,285	6,252	14,958	21,210
Simcoe	50,166	13,136	23,431	36,567
Stormont, Dundas and Glengarry	22,355	8,829	18,625	27,454
Victoria	8,826	2,845	6,676	9,521
Wellington	30,360	7,716	18,158	25,874
Total	607,373	173,066	381,799	554,865
Districts				
Algoma	34,096	21,023	19,559	40,582
Cochrane	19,026	15,240	15,650	30,890
Kenora	10,764	6,229	10,519	16,748
Manitoulin	1,240	1,030	2,002	3,032
Nipissing	17,207	12,376	12,260	24,636
Parry Sound	5,898	4,310	6,031	10,341
Rainy River	4,919	3,913	4,229	8,142
Sudbury	3,345	2,549	2,047	4,596
Thunder Bay	42,226	27,449	29,390	56,839
Timiskaming	7,854	7,601	6,673	14,274
Total	146,575	101,720	108,360	210,080
PROVINCIAL TOTAL	2,759,168	660,347	1,297,742	1,958,089

Revenue Fund Revenues **Table 5 (Cont.)**

	Payments In Lieu of Taxes		
	Ontario	Other	Total
	$000	$000	$000
Metropolitan Toronto	50,766	32,879	83,645
Regions			
Durham	2,256	1,000	3,256
Haldimand — Norfolk	889	256	1,145
Halton	1,280	977	2,257
Hamilton — Wentworth	5,800	2,087	7,887
Niagara	3,709	3,186	6,895
Ottawa — Carleton	7,543	64,383	71,926
Peel	3,307	6,466	9,773
Sudbury	1,303	1,198	2,501
Waterloo	2,885	1,307	4,192
York	709	398	1,107
Muskoka	163	66	229
Oxford	320	235	555
Total	30,164	81,559	111,723
Counties			
Brant	468	417	885
Bruce	533	85	618
Dufferin	255	18	273
Elgin	474	109	583
Essex	2,477	2,346	4,823
Frontenac	1,333	3,062	4,395
Grey	411	362	773
Haliburton	127	10	137
Hastings	829	791	1,620
Huron	270	86	356
Kent	428	327	755
Lambton	1,110	415	1,525
Lanark	258	220	478
Leeds and Grenville	388	574	962
Lennox and Addington	276	447	723
Middlesex	3,515	1,858	5,373
Northumberland	358	1,043	1,401
Perth	277	189	466
Peterborough	663	716	1,379
Prescott and Russell	207	71	278
Prince Edward	91	75	166
Renfrew	623	1,623	2,246
Simcoe	977	923	1,900
Stormont, Dundas and Glengarry	1,109	2,216	3,325
Victoria	326	86	412
Wellington	1,069	449	1,518
Total	18,852	18,518	37,370
Districts			
Algoma	624	1,018	1,642
Cochrane	839	269	1,108
Kenora	375	340	715
Manitoulin	43	13	56
Nipissing	772	914	1,686
Parry Sound	102	30	132
Rainy River	189	44	233
Sudbury	87	23	110
Thunder Bay	1,875	1,757	3,632
Timiskaming	671	83	754
Total	5,577	4,491	10,068
PROVINCIAL TOTAL	105,359	137,447	242,806

Revenue Fund Revenues **Table 5 (Cont.)**

	User Fees				
	Transit	Water	Homes For Aged	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	264,809	102,367	36,274	87,932	491,382
Regions					
Durham	2,065	8,915	4,980	12,142	28,101
Haldimand — Norfolk	0	2,532	2,484	3,282	8,298
Halton	2,494	8,141	1,920	8,861	21,417
Hamilton — Wentworth	0	16,574	3,767	13,188	33,529
Niagara	4,504	14,918	6,179	8,268	33,869
Ottawa — Carleton	41,534	23,229	4,759	23,812	93,333
Peel	10,575	22,423	3,731	19,616	56,344
Sudbury	2,730	5,326	1,745	5,096	14,896
Waterloo	5,180	9,097	1,844	46,946	63,067
York	1,141	10,039	1,382	7,833	20,395
Muskoka	0	924	589	1,402	2,914
Oxford	187	2,718	1,857	3,322	8,084
Total	70,410	124,836	35,237	153,768	384,247
Counties					
Brant	1,093	3,655	2,303	2,102	9,152
Bruce	0	1,074	1,516	3,177	5,768
Dufferin	0	530	1,085	1,356	2,971
Elgin	224	2,191	2,648	2,106	7,167
Essex	5,602	11,810	3,394	14,771	35,577
Frontenac	1,732	3,712	1,819	3,033	10,301
Grey	154	1,788	1,402	2,525	5,868
Haliburton	0	84	390	228	702
Hastings	533	3,602	1,752	2,733	8,620
Huron	0	1,431	2,040	4,540	8,012
Kent	344	4,443	1,955	4,417	11,159
Lambton	721	5,574	2,545	6,696	15,535
Lanark	0	1,269	1,740	1,545	4,554
Leeds and Grenville	52	2,169	1,843	1,917	5,983
Lennox and Addington	0	738	997	1,302	3,037
Middlesex	9,948	11,068	3,750	9,179	33,946
Northumberland	47	1,928	940	2,366	5,282
Perth	4	1,346	1,058	3,319	5,728
Peterborough	1,011	3,473	1,615	4,057	10,156
Prescott and Russell	0	1,242	897	2,476	4,614
Prince Edward	0	411	516	423	1,349
Renfrew	91	2,105	2,793	1,900	6,888
Simcoe	763	5,649	2,648	4,836	13,895
Stormont, Dundas and Glengarry	1,031	3,090	1,044	4,943	10,107
Victoria	95	862	1,057	1,663	3,678
Wellington	2,085	3,248	1,114	4,309	10,756
Total	25,530	78,492	44,861	91,919	240,805
Districts					
Algoma	1,395	4,237	1,902	3,644	11,155
Cochrane	896	2,788	1,712	2,430	7,827
Kenora	6	1,756	979	1,622	4,363
Manitoulin	0	100	381	210	691
Nipissing	1,028	1,925	1,915	2,160	7,028
Parry Sound	2	483	1,008	930	2,422
Rainy River	23	597	983	1,225	2,826
Sudbury	0	386	150	615	1,151
Thunder Bay	2,422	6,131	4,096	5,385	18,035
Timiskaming	0	907	370	1,466	2,743
Total	5,772	19,310	13,496	19,687	58,241
PROVINCIAL TOTAL	366,521	325,005	129,868	353,306	1,174,675

Revenue Fund Revenues Table 5 (Concluded)

	Other Revenue	Total Revenue
	$000	$000
Metropolitan Toronto	200,114	2,238,826
Regions		
Durham	16,223	190,871
Haldimand — Norfolk	2,882	53,997
Halton	9,837	148,784
Hamilton — Wentworth	27,371	320,618
Niagara	14,332	247,141
Ottawa — Carleton	41,936	559,569
Peel	19,775	300,750
Sudbury	10,342	131,510
Waterloo	14,884	234,091
York	15,541	141,199
Muskoka	1,729	26,952
Oxford	3,197	53,212
Total	178,045	2,408,694
Counties		
Brant	6,914	69,310
Bruce	2,531	38,713
Dufferin	903	16,238
Elgin	2,387	38,446
Essex	14,999	219,582
Frontenac	6,100	73,199
Grey	2,954	45,387
Haliburton	742	8,881
Hastings	4,363	63,415
Huron	2,268	38,482
Kent	3,433	65,421
Lambton	5,615	82,121
Lanark	1,899	27,610
Leeds and Grenville	2,808	43,410
Lennox and Addington	1,086	18,529
Middlesex	10,253	194,314
Northumberland	3,189	37,051
Perth	2,098	36,385
Peterborough	3,008	61,930
Prescott and Russell	1,706	30,956
Prince Edward	469	9,415
Renfrew	2,999	47,628
Simcoe	14,936	117,464
Stormont, Dundas and Glengarry	6,409	69,650
Victoria	1,461	23,898
Wellington	4,029	72,537
Total	109,559	1,549,972
Districts		
Algoma	5,217	92,692
Cochrane	4,418	63,269
Kenora	5,387	37,977
Manitoulin	538	5,557
Nipissing	2,338	52,895
Parry Sound	928	19,721
Rainy River	1,731	17,851
Sudbury	973	10,175
Thunder Bay	6,901	127,633
Timiskaming	1,838	27,463
Total	30,269	455,233
PROVINCIAL TOTAL	517,987	6,652,725

Revenue Fund Expenditures By Function — Table 6

	General Government	Protection To Persons and Property			
		Fire	Police	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	214,891	128,084	278,106	43,133	449,323
Regions					
Durham	21,482	12,615	19,310	4,407	36,332
Haldimand — Norfolk	6,445	1,580	3,986	1,843	7,409
Halton	15,570	8,683	16,010	5,534	30,228
Hamilton — Wentworth	30,992	19,165	35,060	7,223	61,448
Niagara	26,383	15,503	28,958	3,568	48,029
Ottawa — Carleton	68,158	32,481	45,628	8,813	86,922
Peel	36,844	21,246	36,521	9,288	67,056
Sudbury	19,433	5,694	10,827	2,310	18,831
Waterloo	55,406	16,319	22,303	6,358	44,980
York	17,786	8,222	15,762	4,982	28,965
Muskoka	3,231	757	2 342	1,101	
Oxford	6,080	2,661	3,880	818	7,358
Total	307,810	144,926	238,247	55,486	438,659
Counties					
Brant	7,669	4,719	6,478	1,830	13,026
Bruce	5,042	967	1,660	1,430	4,057
Dufferin	1,942	332	1,222	353	1,908
Elgin	3,812	2,221	2,385	899	5,506
Essex	23,830	12,975	23,603	3,628	40,206
Frontenac	7,393	4,592	5,036	1,303	10,934
Grey	4,627	1,905	2,367	1,625	5,897
Haliburton	1,450	178	4	184	366
Hastings	5,732	3,813	4,646	1,618	10,077
Huron	4,320	863	1,376	1,196	3,435
Kent	8,090	3,259	5,067	1,947	10,273
Lambton	7,594	4,914	5,623	3,024	13,561
Lanark	3,213	692	1,608	375	2,675
Leeds and Grenville	4,534	2,108	2,668	970	5,747
Lennox and Addington	2,100	592	464	576	1,633
Middlesex	20,156	13,790	18,452	4,095	36,339
Northumberland	4,353	971	1,791	1,192	3,955
Perth	3,824	2,470	2,919	1,017	6,406
Peterborough	9,157	4,439	4,731	1,341	10,512
Prescott and Russell	4,641	785	658	665	2,108
Prince Edward	1,263	417	358	390	1,165
Renfrew	5,057	2,270	2,346	399	5,014
Simcoe	15,964	5,610	8,429	2,350	16,388
Stormont, Dundas and Glengarry	7,138	2,990	3,992	2,727	9,709
Victoria	2,946	1,106	992	661	2,759
Wellington	6,705	5,127	6,433	2,424	13,983
Total	172,552	84,105	115,308	38,219	237,639
Districts					
Algoma	8,240	5,303	7,989	2,138	15,450
Cochrane	5,688	3,347	4,350	1,459	9,156
Kenora	3,902	1,293	2,009	260	3,563
Manitoulin	876	103	0	42	145
Nipissing	6,659	3,751	5,238	1,500	10,488
Parry Sound	2,760	907	401	209	1,517
Rainy River	2,476	609	1,543	68	2,220
Sudbury	1,671	331	606	93	1,030
Thunder Bay	9,596	8,354	9,978	6,123	24,455
Timiskaming	3,561	1,305	1,189	205	2,699
Total	45,429	25,303	33,303	12,097	70,723
PROVINCIAL TOTAL	740,682	382,418	664,964	148,935	1,196,344

Revenue Fund Expenditures By Function

Table 6 (Cont.)

	Transportation Services			
	Roads	Transit	Other	Total
	$000	$000	$000	$000
Metropolitan Toronto	170,063	402,161	31,410	603,635
Regions				
Durham	29,714	5,774	3,672	39,160
Haldimand — Norfolk	12,856	0	487	13,343
Halton	22,705	5,888	2,250	30,843
Hamilton — Wentworth	37,536	17,164	6,168	60,868
Niagara	40,020	8,692	3,644	52,356
Ottawa — Carleton	65,289	88,870	5,555	159,714
Peel	35,363	19,510	4,205	59,078
Sudbury	19,813	6,098	2,971	28,882
Waterloo	24,721	12,020	4,362	41,103
York	22,812	3,269	2,316	28,397
Muskoka	8,536	0	218	8,754
Oxford	10,570	659	1,973	13,202
Total	329,935	167,944	37,821	535,700
Counties				
Brant	9,230	2,565	1,200	12,995
Bruce	11,651	0	498	12,149
Dufferin	4,399	0	150	4,549
Elgin	7,620	550	577	8,747
Essex	27,511	9,160	4,098	40,770
Frontenac	11,113	3,630	1,558	16,315
Grey	12,005	382	563	12,950
Haliburton	3,305	0	83	3,389
Hastings	14,013	997	1,161	16,171
Huron	10,851	0	747	11,598
Kent	11,783	877	957	13,618
Lambton	13,813	2,007	1,675	17,496
Lanark	6,893	0	260	7,153
Leeds and Grenville	10,111	244	599	10,954
Lennox and Addington	6,267	0	788	7,055
Middlesex	24,890	15,373	2,112	42,375
Northumberland	8,517	242	576	9,335
Perth	8,086	27	1,098	9,212
Peterborough	11,714	2,608	1,308	15,630
Prescott and Russell	7,009	0	248	7,257
Prince Edward	2,338	0	81	2,418
Renfrew	10,543	177	860	11,580
Simcoe	24,609	1,996	2,706	29,311
Stormont, Dundas and Glengarry	15,600	2,148	852	18,600
Victoria	7,324	281	360	7,964
Wellington	14,934	2,514	1,120	18,568
Total	296,129	45,778	26,235	368,159
Districts				
Algoma	15,728	3,880	1,882	21,570
Cochrane	10,757	2,302	1,246	14,306
Kenora	4,827	79	1,745	6,652
Manitoulin	1,263	0	120	1,383
Nipissing	7,562	2,339	810	10,711
Parry Sound	4,962	12	264	5,238
Rainy River	3,205	112	567	3,885
Sudbury	2,207	0	138	2,345
Thunder Bay	14,623	7,545	3,741	25,909
Timiskaming	6,980	185	366	7,531
Total	72,114	16,454	10,879	99,530
PROVINCIAL TOTAL	868,241	632,337	106,345	1,607,024

Revenue Fund Expenditures By Function

Table 6
(Cont.)

	Environmental Services			
	Sewers	Water	Solid Waste	Total
	$000	$000	$000	$000
Metropolitan Toronto	115,507	99,337	75,126	289,970
Regions				
Durham	13,404	10,539	4,127	28,070
Haldimand — Norfolk	3,384	3,152	1,268	7,805
Halton	13,082	9,601	4,790	27,473
Hamilton — Wentworth	24,059	17,535	14,990	56,584
Niagara	23,919	16,794	7,683	48,396
Ottawa — Carleton	28,460	30,005	8,188	66,653
Peel	26,431	24,017	9,008	59,456
Sudbury	12,176	8,050	3,222	23,447
Waterloo	12,566	9,112	4,417	26,095
York	10,383	12,794	4,218	27,395
Muskoka	1,615	1,801	943	4,359
Oxford	2,815	3,047	2,080	7,941
Total	172,294	146,447	64,934	383,674
Counties				
Brant	3,772	3,724	1,024	8,520
Bruce	1,365	1,733	899	3,997
Dufferin	964	473	356	1,793
Elgin	2,613	2,336	965	5,913
Essex	17,773	12,674	6,892	37,339
Frontenac	4,442	4,070	2,848	11,364
Grey	2,610	2,010	1,064	5,685
Haliburton	245	144	226	615
Hastings	4,429	3,911	1,180	9,520
Huron	1,413	1,552	655	3,620
Kent	5,020	4,790	1,170	10,979
Lambton	5,093	6,948	1,351	13,392
Lanark	833	1,435	648	2,916
Leeds and Grenville	3,133	2,357	1,051	6,540
Lennox and Addington	631	845	338	1,814
Middlesex	15,574	13,364	6,296	35,234
Northumberland	1,950	2,420	939	5,309
Perth	1,872	1,405	884	4,161
Peterborough	3,122	3,684	1,292	8,098
Prescott and Russell	1,335	1,610	489	3,434
Prince Edward	300	505	318	1,123
Renfrew	2,175	2,160	1,020	5,355
Simcoe	10,736	6,619	3,109	20,465
Stormont, Dundas and Glengarry	4,086	3,504	1,794	9,385
Victoria	995	936	696	2,627
Wellington	3,877	3,909	1,485	9,271
Total	100,358	89,118	38,989	228,470
Districts				
Algoma	6,443	4,526	2,521	13,411
Cochrane	3,933	3,931	1,637	9,501
Kenora	2,834	2,140	825	5,799
Manitoulin	137	167	108	412
Nipissing	4,095	2,296	1,078	7,469
Parry Sound	966	701	620	2,287
Rainy River	985	739	313	2,037
Sudbury	531	592	259	1,382
Thunder Bay	6,083	5,942	2,759	14,784
Timiskaming	2,079	1,323	636	4,037
Total	28,086	22,357	10,756	61,119
PROVINCIAL TOTAL	416,245	357,259	189,805	963,233

Revenue Fund Expenditures By Function

Table 6 (Cont.)

	Health, Social and Family Services				
	Public Health	General Assistance	Elderly Assistance	Assistance To Children	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	73,172	138,334	110,212	93,785	415,504
Regions					
Durham	3,602	15,069	12,563	5,234	36,469
Haldimand — Norfolk	2,930	2,663	5,690	1,500	12,784
Halton	5,760	4,174	6,076	4,979	20,989
Hamilton — Wentworth	9,204	32,572	9,107	11,702	62,584
Niagara	5,425	15,322	16,435	7,221	44,402
Ottawa — Carleton	21,316	42,300	15,621	26,644	105,881
Peel	7,410	11,079	10,277	11,053	39,818
Sudbury	4,828	10,207	3,869	5,027	23,931
Waterloo	6,104	15,188	5,011	6,918	33,220
York	5,309	4,007	3,483	5,970	18,769
Muskoka	1,544	1,173	1,902	1,145	5,764
Oxford	2,375	3,306	2,868	1,586	10,134
Total	75,807	157,060	92,902	88,979	414,745
Counties					
Brant	1,849	6,667	6,046	3,224	17,786
Bruce	1,096	1,427	3,194	1,060	6,776
Dufferin	182	599	2,218	652	3,650
Elgin	1,261	1,964	5,234	950	9,409
Essex	4,079	26,091	7,589	9,206	46,964
Frontenac	4,563	4,994	6,326	2,232	18,146
Grey	2,580	2,277	3,143	1,844	9,844
Haliburton	303	359	1,253	140	2,055
Hastings	2,069	5,733	4,166	2,028	13,997
Huron	1,825	877	4,303	1,319	8,325
Kent	1,986	3,608	4,186	2,359	12,138
Lambton	1,651	3,422	7,583	2,797	15,452
Lanark	319	2,370	3,735	1,162	7,586
Leeds and Grenville	2,371	2,724	3,783	1,863	10,742
Lennox and Addington	228	938	1,908	610	3,683
Middlesex	5,536	14,363	10,931	6,845	37,675
Northumberland	4,498	2,448	2,126	998	10,069
Perth	1,974	1,504	1,942	1,667	7,086
Peterborough	1,681	4,756	3,184	1,718	11,339
Prescott and Russell	398	4,373	1,888	1,551	8,210
Prince Edward	102	334	1,101	407	1,944
Renfrew	1,656	2,560	7,957	1,692	13,865
Simcoe	5,885	5,498	4,713	3,497	19,592
Stormont, Dundas and Glengarry	2,946	4,948	2,972	2,626	13,491
Victoria	226	875	2,269	587	3,956
Wellington	2,390	6,792	2,260	2,733	14,176
Total	53,654	112,501	106,010	55,767	327,956
Districts					
Algoma	3,512	6,751	6,717	3,155	20,208
Cochrane	2,857	3,036	6,151	3,792	15,836
Kenora	2,585	971	3,353	5,128	12,037
Manitoulin	88	154	1,352	193	1,787
Nipissing	1,555	2,727	5,055	1,559	10,897
Parry Sound	495	1,027	2,891	832	5,245
Rainy River	530	410	2,835	1,206	4,981
Sudbury	238	324	781	487	1,830
Thunder Bay	2,922	6,793	12,955	5,263	27,934
Timiskaming	1,477	1,448	1,093	1,265	5,283
Total	16,259	23,641	43,183	22,880	106,038
PROVINCIAL TOTAL	218,892	431,536	352,307	261,411	1,264,243

Revenue Fund Expenditures By Function

Table 6
(Cont.)

	Recreation and Cultural Services		
	Parks and Recreation	Libraries	Total
	$000	$000	$000
Metropolitan Toronto	159,964	103,897	263,861
Regions			
Durham	15,660	4,772	20,432
Haldimand — Norfolk	3,270	839	4,108
Halton	14,429	6,880	21,310
Hamilton — Wentworth	20,832	18,255	39,087
Niagara	15,765	7,101	22,866
Ottawa — Carleton	40,609	12,182	52,791
Peel	29,746	9,456	39,202
Sudbury	10,351	2,455	12,806
Waterloo	18,286	11,406	29,692
York	12,675	5,087	17,762
Muskoka	1,821	491	2,312
Oxford	3,796	1,207	5,002
Total	187,240	80,131	267,370
Counties			
Brant	6,392	1,766	8,158
Bruce	3,668	868	4,536
Dufferin	1,373	226	1,599
Elgin	1,684	1,357	3,042
Essex	15,837	6,729	22,566
Frontenac	6,068	1,988	8,060
Grey	3,010	1,132	4,141
Haliburton	597	199	796
Hastings	4,607	1,259	5,866
Huron	2,735	989	3,724
Kent	3,826	1,794	5,619
Lambton	5,956	2,668	8,624
Lanark	1,711	624	2,335
Leeds and Grenville	2,939	1,059	3,998
Lennox and Addington	1,254	382	1,636
Middlesex	10,269	8,750	19,019
Northumberland	2,823	407	3,229
Perth	2,720	812	3,532
Peterborough	4,269	1,645	5,914
Prescott and Russell	2,665	457	3,122
Prince Edward	443	334	776
Renfrew	4,120	879	4,998
Simcoe	7,679	3,120	10,799
Stormont, Dundas and Glengarry	5,508	1,650	7,159
Victoria	2,099	556	2,655
Wellington	5,109	2,317	7,425
Total	109,361	43,967	153,328
Districts			
Algoma	7,908	1,929	9,831
Cochrane	6,232	1,434	7,666
Kenora	3,749	1,056	4,805
Manitoulin	683	131	814
Nipissing	4,551	964	5,514
Parry Sound	1,519	315	1,833
Rainy River	1,604	521	2,125
Sudbury	1,359	276	1,636
Thunder Bay	13,601	4,254	17,855
Timiskaming	2,274	462	2,735
Total	43,480	11,342	54,814
PROVINCIAL TOTAL	500,045	239,337	739,373

Revenue Fund Expenditures By Function | **Table 6 (Concluded)**

	Planning and Development	Total Expenditures	In Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto	32,306	2,269,489	(30,663)
Regions			
Durham	4,755	186,700	4,171
Haldimand — Norfolk	2,007	53,901	96
Halton	3,283	149,696	(912)
Hamilton — Wentworth	10,646	322,209	(1,591)
Niagara	6,041	248,473	(1,332)
Ottawa — Carleton	21,301	561,419	(1,850)
Peel	5,952	307,406	(6,656)
Sudbury	3,310	130,640	870
Waterloo	4,580	235,076	(985)
York	3,961	143,035	(1,836)
Muskoka	1,021	26,542	410
Oxford	3,011	52,728	484
Total	69,868	2,417,825	(9,131)
Counties			
Brant	1,297	69,451	(141)
Bruce	1,984	38,541	172
Dufferin	603	16,043	195
Elgin	1,990	38,407	39
Essex	7,337	219,011	571
Frontenac	1,855	74,109	(910)
Grey	1,367	44,510	877
Haliburton	206	8,877	4
Hastings	1,645	63,009	406
Huron	3,032	38,054	428
Kent	4,527	65,245	176
Lambton	6,786	82,905	(784)
Lanark	1,263	27,140	470
Leeds and Grenville	1,053	43,568	(158)
Lennox and Addington	380	18,301	228
Middlesex	6,244	197,042	(2,728)
Northumberland	751	37,001	50
Perth	2,179	36,400	(15)
Peterborough	1,413	62,062	(132)
Prescott and Russell	1,435	30,208	748
Prince Edward	383	9,073	342
Renfrew	1,473	47,341	287
Simcoe	4,412	116,926	538
Stormont, Dundas and Glengarry	4,125	69,605	45
Victoria	762	23,668	230
Wellington	2,360	72,489	48
Total	60,862	1,548,986	975
Districts			
Algoma	4,007	93,580	(888)
Cochrane	1,162	63,314	(45)
Kenora	931	37,688	289
Manitoulin	112	5,528	29
Nipissing	1,129	52,868	27
Parry Sound	454	19,335	386
Rainy River	640	18,364	(513)
Sudbury	275	10,169	6
Thunder Bay	2,981	123,515	4,118
Timiskaming	1,247	27,094	369
Total	12,938	451,455	3,778
PROVINCIAL TOTAL	175,974	6,687,755	(35,030)

Revenue Fund Expenditures By Object

Table 7

	Salaries and Wages	Materials and Supplies	Transfers	Debt Charges
	$000	$000	$000	$000
Metropolitan Toronto	1,258,713	457,194	191,162	202,417
Regions				
Durham	96,759	43,740	18,111	12,144
Haldimand — Norfolk	21,916	18,178	4,372	3,318
Halton	71,585	37,886	9,093	13,267
Hamilton — Wentworth	127,250	121,842	12,592	26,875
Niagara	118,952	58,575	22,500	24,748
Ottawa — Carleton	262,708	139,354	47,698	48,430
Peel	143,003	88,131	18,796	25,208
Sudbury	56,452	37,187	12,623	12,799
Waterloo	95,978	84,189	21,328	10,149
York	64,491	51,735	7,772	5,586
Muskoka	10,747	10,769	509	1,169
Oxford	20,730	16,125	3,999	4,426
Total	1,090,571	707,711	179,393	188,119
Counties				
Brant	30,677	24,053	4,349	3,431
Bruce	14,058	14,881	2,695	2,463
Dufferin	6,505	6,690	492	860
Elgin	15,778	13,652	2,078	3,512
Essex	95,635	63,397	26,471	22,413
Frontenac	33,404	20,644	9,008	4,648
Grey	16,749	17,643	2,298	1,939
Haliburton	3,783	3,328	565	147
Hastings	26,078	25,374	2,853	3,406
Huron	13,867	14,333	2,474	3,292
Kent	26,181	19,206	6,315	8,148
Lambton	33,848	25,211	5,927	9,820
Lanark	10,577	9,261	3,551	910
Leeds and Grenville	17,803	13,635	4,339	3,693
Lennox and Addington	6,502	7,498	1,779	899
Middlesex	99,412	47,711	21,008	15,182
Northumberland	13,562	13,266	3,727	1,376
Perth	14,919	10,599	3,514	2,851
Peterborough	27,435	18,853	6,701	3,722
Prescott and Russell	9,021	9,677	6,567	1,981
Prince Edward	3,860	3,765	461	392
Renfrew	22,305	15,328	3,921	1,859
Simcoe	46,274	35,227	7,160	6,571
Stormont, Dundas and Glengarry	26,164	22,058	8,836	7,464
Victoria	10,258	8,952	1,614	870
Wellington	28,907	21,507	10,194	5,186
Total	653,562	485,749	148,897	117,035
Districts				
Algoma	44,258	22,023	9,517	5,595
Cochrane	30,570	18,765	5,627	3,674
Kenora	15,301	10,475	4,757	1,160
Manitoulin	2,300	2,054	275	112
Nipissing	26,349	15,009	4,413	4,082
Parry Sound	7,249	7,521	1,554	398
Rainy River	8,813	5,930	1,327	471
Sudbury	3,890	3,675	957	360
Thunder Bay	63,533	26,611	14,014	6,867
Timiskaming	10,751	9,029	2,316	1,117
Total	213,014	121,092	44,757	23,836
PROVINCIAL TOTAL	3,215,860	1,771,746	564,209	531,407

Revenue Fund Expenditures By Object

Table 7 (Concluded)

	Transfers To other Funds	Total Expenditures	In Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto	160,002	2,269,489	(30,663)
Regions			
Durham	15,946	186,700	4,171
Haldimand — Norfolk	6,116	53,901	96
Halton	17,865	149,696	(912)
Hamilton — Wentworth	33,651	322,209	(1,591)
Niagara	23,698	248,473	(1,332)
Ottawa — Carleton	63,230	561,419	(1,850)
Peel	32,267	307,406	(6,656)
Sudbury	11,579	130,640	870
Waterloo	23,433	235,076	(985)
York	13,452	143,035	(1,836)
Muskoka	3,349	26,542	410
Oxford	7,448	52,728	484
Total	252,034	2,417,825	(9,131)
Counties			
Brant	6,940	69,451	(141)
Bruce	4,443	38,541	172
Dufferin	1,496	16,043	195
Elgin	3,393	38,407	39
Essex	11,095	219,011	571
Frontenac	6,313	74,109	(910)
Grey	5,881	44,510	877
Haliburton	1,055	8,877	4
Hastings	5,298	63,009	406
Huron	4,088	38,054	428
Kent	5,396	65,245	176
Lambton	8,099	82,905	(784)
Lanark	2,840	27,140	470
Leeds and Grenville	4,096	43,568	(158)
Lennox and Addington	1,623	18,301	228
Middlesex	13,730	197,042	(2,728)
Northumberland	5,071	37,001	50
Perth	4,517	36,400	(15)
Peterborough	5,352	62,062	(132)
Prescott and Russell	2,961	30,208	748
Prince Edward	595	9,073	342
Renfrew	3,928	47,341	287
Simcoe	21,691	116,926	531
Stormont, Dundas and Glengarry	5,084	69,605	45
Victoria	1,974	23,668	230
Wellington	6,696	72,489	48
Total	143,655	1,548,986	975
Districts			
Algoma	11,528	93,575	(888)
Cochrane	4,678	63,314	(45)
Kenora	5,995	37,688	289
Manitoulin	787	5,528	29
Nipissing	3,015	52,868	27
Parry Sound	2,613	19,335	386
Rainy River	1,823	18,364	(513)
Sudbury	1,287	10,169	6
Thunder Bay	12,491	123,515	4,118
Timiskaming	3,880	27,094	369
Total	48,097	451,450	3,778
PROVINCIAL TOTAL	603,788	6,687,750	(35,030)

Capital Fund Revenues

Table 8

	Transfers From Other Funds		
	Revenue Fund	Reserves and Reserve Funds	Total
	$000	$000	$000
Metropolitan Toronto	74,225	29,433	103,658
Regions			
Durham	9,907	12,798	22,705
Haldimand — Norfolk	4,054	1,673	5,726
Halton	11,756	6,856	18,612
Hamilton — Wentworth	13,198	7,777	20,974
Niagara	10,409	10,660	21,069
Ottawa — Carleton	15,319	46,550	61,869
Peel	13,437	48,030	61,467
Sudbury	5,805	3,947	9,752
Waterloo	6,449	20,021	26,470
York	7,340	32,365	39,705
Muskoka	2,408	773	3,181
Oxford	5,624	1,175	6,799
Total	105,706	192,625	298,329
Counties			
Brant	3,217	153	3,371
Bruce	3,272	1,935	5,207
Dufferin	1,268	357	1,625
Elgin	2,461	670	3,132
Essex	6,696	4,313	11,009
Frontenac	3,447	508	3,944
Grey	3,223	532	3,755
Haliburton	599	220	820
Hastings	4,493	216	4,709
Huron	2,673	819	3,492
Kent	4,525	197	4,722
Lambton	6,569	2,247	8,816
Lanark	2,355	1,373	3,728
Leeds and Grenville	3,024	649	3,687
Lennox and Addington	1,085	470	1,555
Middlesex	8,825	3,634	12,459
Northumberland	3,612	1,208	4,820
Perth	3,471	201	3,672
Peterborough	3,648	1,533	5,180
Prescott and Russell	2,310	690	3,001
Prince Edward	385	134	519
Renfrew	2,825	377	3,202
Simcoe	12,995	6,813	19,809
Stormont, Dundas and Glengarry	4,219	656	4,876
Victoria	1,138	479	1,616
Wellington	4,136	1,584	5,720
Total	96,471	31,968	128,446
Districts			
Algoma	7,751	5,226	12,997
Cochrane	2,115	1,123	3,238
Kenora	5,139	178	5,316
Manitoulin	481	209	690
Nipissing	2,617	318	2,934
Parry Sound	1,821	318	2,139
Rainy River	1,088	480	1,568
Sudbury	707	18	725
Thunder Bay	7,654	5,139	12,794
Timiskaming	2,779	810	3,589
Total	32,152	13,819	45,990
PROVINCIAL TOTAL	308,554	267,845	576,423

Capital Fund Revenues

Table 8
(Cont.)

	Long Term Borrowing			
	Own Purposes	Unconsolidated Local Boards	Individuals	Total
	$000	$000	$000	$000
Metropolitan Toronto	55,103	0	0	55,103
Regions				
Durham	12,501	1,406	366	14,273
Haldimand — Norfolk	1,615	333	755	2,703
Halton	14,320	496	49	14,865
Hamilton — Wentworth	7,118	0	138	7,256
Niagara	25,246	0	791	26,037
Ottawa — Carleton	58,467	6,161	860	65,488
Peel	49,423	10,210	32	59,665
Sudbury	168	0	0	168
Waterloo	10,402	6,762	148	17,312
York	4,389	16,278	72	20,739
Muskoka	2,042	0	0	2,042
Oxford	3,376	0	903	4,279
Total	189,067	41,646	4,114	234,827
Counties				
Brant	2,052	0	141	2,193
Bruce	1,548	25	1,329	2,902
Dufferin	1,026	0	267	1,293
Elgin	955	0	1,546	2,501
Essex	18,231	0	1,707	19,938
Frontenac	3,009	0	973,106	
Grey	1,379	0	303	1,682
Haliburton	0	0	0	0
Hastings	1,862	150	161	2,173
Huron	240	0	2,777	3,017
Kent	5,321	0	1,967	7,288
Lambton	4,265	0	3,183	7,448
Lanark	100	0	137	237
Leeds and Grenville	1,432	0	383	1,815
Lennox and Addington	0	0	117	117
Middlesex	7,302	0	2,576	9,878
Northumberland	4,333	0	238	4,571
Perth	643	0	1,897	2,540
Peterborough	4,382	0	85	4,467
Prescott and Russell	793	0	1,650	2,443
Prince Edward	447	0	132	579
Renfrew	1,188	0	87	1,275
Simcoe	6,563	200	531	7,294
Stormont, Dundas and Glengarry	1,598	144	2,483	4,225
Victoria	577	0	220	797
Wellington	5,504	0	1,232	6,736
Total	74,750	519	25,246	100,515
Districts				
Algoma	17,127	0	254	17,381
Cochrane	3,701	0	12	3,713
Kenora	126	175	0	301
Manitoulin	512	0	17	529
Nipissing	0	0	109	109
Parry Sound	120	0	0	120
Rainy River	581	0	160	741
Sudbury	0	0	41	41
Thunder Bay	4,826	0	0	4,826
Timiskaming	72	0	715	787
Total	27,065	175	1,308	28,548
PROVINCIAL TOTAL	345,985	42,340	30,668	418,993

Capital Fund Revenues

Table 8
(Concluded)

	Ontario Grants	Other Sources	Total Revenues
	$000	$000	$000
Metropolitan Toronto	118,258	42,977	319,996
Regions			
Durham	10,977	8,562	56,517
Haldimand — Norfolk	3,452	944	12,826
Halton	13,244	8,138	54,859
Hamilton — Wentworth	18,930	4,942	52,103
Niagara	15,026	4,530	66,662
Ottawa — Carleton	48,600	15,460	191,416
Peel	22,224	17,266	160,621
Sudbury	9,818	618	20,356
Waterloo	7,736	1,624	53,143
York	11,199	14,853	86,497
Muskoka	8,052	800	14,075
Oxford	4,811	1,939	17,828
Total	174,069	79,676	786,903
Counties			
Brant	3,251	1,850	10,687
Bruce	4,408	1,338	13,856
Dufferin	1,244	441	4,604
Elgin	4,664	1,024	11,286
Essex	10,746	5,254	46,946
Frontenac	4,255	325	11,726
Grey	5,407	959	11,803
Haliburton	1,514	53	2,387
Hastings	3,727	708	11,317
Huron	4,216	1,746	12,472
Kent	7,136	1,207	20,352
Lambton	4,745	2,002	23,012
Lanark	1,931	953	6,849
Leeds and Grenville	4,319	932	10,777
Lennox and Addington	6,046	918	8,636
Middlesex	8,568	2,407	33,312
Northumberland	8,073	1,811	19,274
Perth	3,672	1,067	10,951
Peterborough	3,877	1,505	15,029
Prescott and Russell	8,251	713	14,407
Prince Edward	1,111	102	2,312
Renfrew	7,249	2,523	14,249
Simcoe	11,213	2,411	40,726
Stormont, Dundas and Glengarry	6,224	1,979	17,304
Victoria	2,272	352	5,037
Wellington	3,956	768	17,179
Total	132,075	35,348	396,490
Districts			
Algoma	10,379	4,290	44,447
Cochrane	6,912	543	14,406
Kenora	6,233	491	12,341
Manitoulin	2,143	1,334	4,695
Nipissing	5,639	197	8,879
Parry Sound	2,068	210	4,537
Rainy River	2,004	1,823	6,136
Sudbury	854	212	1,831
Thunder Bay	7,520	790	25,930
Timiskaming	4,186	265	8,826
Total	47,938	10,155	132,028
PROVINCIAL TOTAL	472,340	168,156	1,635,417

Capital Fund Expenditures and Transfers

Table 9

	General Government	Protection To Persons and Property	Transportation Services		
			Roads	Transit	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	13,180	9,467	63,320	94,957	158,277
Regions					
Durham	908	1,861	20,236	141	20,376
Haldimand — Norfolk	868	491	5,413	0	5,413
Halton	979	3,687	21,099	916	22,016
Hamilton — Wentworth	595	1,455	32,521	1,793	34,313
Niagara	6,612	955	17,151	536	17,687
Ottawa — Carleton	2,134	13,955	39,195	29,626	68,821
Peel	6,595	4,852	40,678	1,753	42,432
Sudbury	922	524	7,486	45	7,531
Waterloo	4,169	3,363	12,588	639	13,226
York	5,365	1,426	25,459	327	25,786
Muskoka	289	159	4,771	0	4,771
Oxford	283	217	7,203	0	7,203
Total	29,719	32,945	233,800	35,776	269,575
Counties					
Brant	49	1,071	4,513	150	4,663
Bruce	1,883	325	4,729	0	4,729
Dufferin	14	815	1,550	0	1,550
Elgin	31	296	3,782	5	3,788
Essex	394	2,433	12,506	0	12,507
Frontenac	170	229	5,180	242	5,421
Grey	192	195	4,693	6	4,699
Haliburton	50	19	1,878	0	1,878
Hastings	216	295	3,861	0	3,861
Huron	168	335	3,695	0	3,695
Kent	212	608	8,043	2	8,046
Lambton	709	842	9,326	39	9,366
Lanark	1,486	285	2,530	0	2,530
Leeds and Grenville	468	255	4,147	322	4,469
Lennox and Addington	103	173	3,196	0	3,196
Middlesex	1,112	1,253	13,720	983	14,702
Northumberland	1,961	502	5,154	65	5,219
Perth	613	203	3,804	114	3,918
Peterborough	663	541	4,005	788	4,793
Prescott and Russell	243	103	4,937	0	4,937
Prince Edward	113	57	930	0	930
Renfrew	275	141	4,790	106	4,896
Simcoe	4,785	641	10,729	330	11,058
Stormont, Dundas and Glengarry	310	407	8,025	40	8,065
Victoria	226	149	2,819	1	2,820
Wellington	647	432	6,608	8	6,617
Total	17,093	12,605	139,150	3,201	142,353
Districts					
Algoma	611	1,731	5,821	600	6,427
Cochrane	-5	715	4,487	470	4,957
Kenora	476	233	2,813	28	2,842
Manitoulin	289	13	1,051	0	1,051
Nipissing	1,744	530	4,537	717	5,254
Parry Sound	226	439	905	0	905
Rainy River	26	124	2,991	6	2,997
Sudbury	133	50	680	0	681
Thunder Bay	389	1,755	8,458	73	8,530
Timiskaming	52	536	2,981	0	2,981
Total	3,941	6,126	34,724	1,894	36,625
PROVINCIAL TOTAL	63,933	61,143	470,994	135,828	606,830

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Environmental Services				
	Sewers	Water	Solid Waste	Total	Public Health
	$000	$000	$000	$000	$000
Metropolitan Toronto	60,529	12,749	5,125	78,403	2,019
Regions					
Durham	5,937	6,787	105	12,829	375
Haldimand — Norfolk	683	695	25	1,404	125
Halton	5,014	7,361	1,365	13,740	209
Hamilton — Wentworth	9,361	3,354	150	12,866	220
Niagara	16,705	11,658	403	28,766	73
Ottawa — Carleton	16,461	4,979	56	21,496	2,381
Peel	28,144	11,359	809	40,313	3,772
Sudbury	2,589	4,159	230	6,978	314
Waterloo	6,947	3,429	643	11,019	18
York	9,339	2,854	566	12,759	10
Muskoka	3,207	5,183	210	8,600	1
Oxford	2,116	1,069	275	3,460	0
Total	106,503	62,887	4,837	174,230	7,498
Counties					
Brant	1,293	613	43	1,948	104
Bruce	2,258	600	56	2,915	76
Dufferin	997	98	0	1,096	0
Elgin	2,148	653	0	2,800	294
Essex	7,020	2,919	91	10,030	65
Frontenac	1,071	2,053	88	3,920	28
Grey	919	612	195	1,727	19
Haliburton	0	264	1	265	0
Hastings	204	1,797	6	2,007	5
Huron	1,522	346	29	1,897	192
Kent	1,543	670	0	2,213	104
Lambton	992	961	83	2,037	26
Lanark	739	805	211	1,755	0
Leeds and Grenville	1,933	689	76	2,705	91
Lennox and Addington	2,384	2,758	0	5,143	36
Middlesex	2,078	3,274	429	5,781	18
Northumberland	7,857	1,828	18	9,702	51
Perth	1,642	200	9	1,852	29
Peterborough	320	1,630	258	2,207	52
Prescott and Russell	469	2,778	18	3,265	10
Prince Edward	584	219	22	825	0
Renfrew	663	5,125	10	5,798	13
Simcoe	4,875	4,670	182	9,726	717
Stormont, Dundas and Glengarry	1,844	26	642	2,512	12
Victoria	336	32	0	368	5
Wellington	1,071	2,091	1	3,163	7
Total	46,762	37,711	2,468	87,657	1,954
Districts					
Algoma	6,878	6,093	137	13,103	155
Cochrane	1,931	795	19	2,744	114
Kenora	1,875	2,163	12	4,051	246
Manitoulin	584	4	28	617	48
Nipissing	2,859	1,283	0	4,142	48
Parry Sound	511	966	32	1,509	39
Rainy River	1,421	340	9	1,769	13
Sudbury	105	12	0	117	6
Thunder Bay	1,807	3,050	157	5,014	91
Timiskaming	2,787	169	0	2,956	11
Total	20,758	14,875	394	36,022	771
PROVINCIAL TOTAL	234,552	128,222	12,824	376,312	12,242

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Social and Family Services	Recreational and Cultural Services	Planning and Development	Total Own Expenditures
	$000	$000	$000	$000
Metropolitan Toronto	36,517	34,375	4,830	337,067
Regions				
Durham	1,556	12,100	1,166	51,172
Haldimand — Norfolk	104	1,229	1,310	10,943
Halton	81	2,768	396	43,876
Hamilton — Wentworth	275	7,172	3,591	60,488
Niagara	440	3,956	922	59,412
Ottawa — Carleton	1,977	11,279	32,938	154,982
Peel	560	9,956	50	108,530
Sudbury	43	5,953	430	22,695
Waterloo	117	5,871	990	38,773
York	255	14,944	1,739	62,284
Muskoka	207	516	309	14,852
Oxford	0	1,460	2,194	14,817
Total	5,615	77,204	46,035	642,824
Counties				
Brant	3	742	2,021	10,602
Bruce	134	1,102	550	11,715
Dufferin	6	275	464	4,220
Elgin	48	1,193	854	9,306
Essex	443	1,192	7,495	34,558
Frontenac	568	531	29	10,943
Grey	143	1,929	437	9,340
Haliburton	1	157	24	2,394
Hastings	43	1,252	1,114	8,794
Huron	119	1,842	1,476	9,724
Kent	196	1,961	3,832	17,173
Lambton	323	1,999	2,267	17,568
Lanark	32	569	702	7,358
Leeds and Grenville	89	616	855	9,543
Lennox and Addington	55	588	214	9,507
Middlesex	170	1,500	3,364	27,900
Northumberland	54	1,490	89	19,069
Perth	48	441	1,673	8,777
Peterborough	58	1,860	1,210	11,385
Prescott and Russell	6	820	2,540	11,925
Prince Edward	23	240	0	2,187
Renfrew	105	2,017	954	14,199
Simcoe	2	5,555	1,482	34,027
Stormont, Dundas and Glengarry	20	845	2,174	14,346
Victoria	108	751	130	4,557
Wellington	15	349	540	11,770
Total	2,812	31,816	36,490	332,887
Districts				
Algoma	340	2,028	1,543	25,514
Cochrane	2,253	2,253	430	13,460
Kenora	140	3,593	463	12,043
Manitoulin	24	449	27	2,516
Nipissing	932	1,397	580	14,627
Parry Sound	254	958	123	4,453
Rainy River	39	464	305	5,738
Sudbury	0	424	455	1,866
Thunder Bay	358	3,658	1,537	21,332
Timiskaming	46	535	1,100	8,218
Total	4,386	15,759	6,563	109,767
PROVINCIAL TOTAL	49,330	159,154	93,918	1,422,545

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Transfers			
	Local Unconsolidated Boards	Individuals	Other Funds	Total
	$000	$000	$000	$000
Metropolitan Toronto	0	0	27,667	27,667
Regions				
Durham	1,406	366	217	1,989
Haldimand — Norfolk	333	755	71	1,159
Halton	496	49	917	1,462
Hamilton — Wentworth	0	138	860	998
Niagara	0	791	631	1,422
Ottawa — Carleton	6,161	860	3,372	10,393
Peel	10,210	32	297	10,539
Sudbury	0	0	711	711
Waterloo	6,762	148	1,217	8,127
York	16,278	72	1,323	17,673
Muskoka	0	0	144	144
Oxford	0	903	5	908
Total	41,646	4,114	9,765	55,525
Counties				
Brant	0	141	73	214
Bruce	25	1,329	346	1,700
Dufferin	0	267	7	274
Elgin	0	1,546	722	2,268
Essex	0	1,707	1,530	3,237
Frontenac	0	97	0	97
Grey	0	303	201	504
Haliburton	0	0	5	5
Hastings	150	161	863	1,174
Huron	0	2,777	94	2,871
Kent	0	1,967	30	1,997
Lambton	0	3,183	88	3,271
Lanark	0	137	22	159
Leeds and Grenville	0	383	7	390
Lennox and Addington	0	117	2	119
Middlesex	0	2,576	806	3,382
Northumberland	0	238	384	622
Perth	0	1,897	3	1,900
Peterborough	0	85	1,123	1,208
Prescott and Russell	0	1,650	150	1,800
Prince Edward	0	132	0	132
Renfrew	0	87	81	168
Simcoe	200	531	2,722	3,453
Stormont, Dundas and Glengarry	144	2,483	470	3,097
Victoria	0	220	13	233
Wellington	0	1,232	2	1,234
Total	519	25,246	9,744	35,509
Districts				
Algoma	0	254	454	708
Cochrane	0	12	96	108
Kenora	175	0	74	249
Manitoulin	0	17	0	17
Nipissing	0	109	11	120
Parry Sound	0	0	44	44
Rainy River	0	160	40	200
Sudbury	0	41	17	58
Thunder Bay	0	0	96	96
Timiskaming	0	715	0	715
Total	175	1,308	832	2,315
PROVINCIAL TOTAL	42,340	30,668	48,008	121,016

Capital Fund Expenditures and Transfers

Table 9
(Concluded)

	Total Applications	In Year Balance[1]
	$000	$000
Metropolitan Toronto	364,734	44,738
Regions		
Durham	53,161	(3,356)
Haldimand — Norfolk	12,102	(724)
Halton	45,338	(9,521)
Hamilton — Wentworth	61,486	9,383
Niagara	60,834	(5,828)
Ottawa — Carleton	165,375	(26,041)
Peel	119,069	(41,552)
Sudbury	23,406	3,050
Waterloo	46,900	(6,243)
York	79,957	(6,540)
Muskoka	14,996	921
Oxford	15,725	(2,103)
Total	698,349	(88,554)
Counties		
Brant	10,816	129
Bruce	13,415	(441)
Dufferin	4,494	(110)
Elgin	11,574	288
Essex	37,795	(9,151)
Frontenac	11,040	(686)
Grey	9,844	(1,959)
Haliburton	2,399	12
Hastings	9,968	(1,349)
Huron	12,595	123
Kent	19,170	(1,182)
Lambton	20,839	(2,173)
Lanark	7,517	668
Leeds and Grenville	9,933	(844)
Lennox and Addington	9,626	990
Middlesex	31,282	(2,030)
Northumberland	19,691	417
Perth	10,677	(274)
Peterborough	12,593	(2,436)
Prescott and Russell	13,725	(682)
Prince Edward	2,319	7
Renfrew	14,367	118
Simcoe	37,480	(3,246)
Stormont, Dundas and Glengarry	17,443	139
Victoria	4,790	(247)
Wellington	13,004	(4,175)
Total	368,396	(28,094)
Districts		
Algoma	26,222	(18,225)
Cochrane	13,568	(838)
Kenora	12,292	(49)
Manitoulin	2,533	(2,162)
Nipissing	14,747	5,868
Parry Sound	4,497	(40)
Rainy River	5,938	(198)
Sudbury	1,924	93
Thunder Bay	21,428	(4,502)
Timiskaming	8,933	107
Total	112,082	(19,946)
PROVINCIAL TOTAL	1,543,561	(91,856)

[1] Unfinanced balances are shown without brackets while unexpended balances are shown in brackets.

Year End Position

Table 10

	Revenue Fund Balance	Capital Fund Balance	Reserves and Reserve Funds		
			Reserves	Reserve Funds	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto	90,835	(12,843)	188,052	135,384	323,436
Regions					
Durham	8,523	3,544	11,901	52,535	64,436
Haldimand — Norfolk	1,929	2,226	5,398	8,645	14,043
Halton	2,249	(1,533)	15,736	25,548	41,284
Hamilton — Wentworth	3,364	(15,917)	90,512	25,151	115,663
Niagara	9,833	7,654	16,439	29,882	46,321
Ottawa — Carleton	9,878	1,882	20,780	92,014	112,794
Peel	7,434	(27,731)	29,276	132,431	161,707
Sudbury	2,661	12,954	7,163	19,310	26,473
Waterloo	9,516	801	8,614	28,592	37,206
York	9,890	(1,086)	9,095	49,828	58,923
Muskoka	388	3,061	2,089	2,818	4,907
Oxford	3,314	4,825	4,922	3,863	8,785
Total	68,979	(9,320)	221,925	470,617	692,542
Counties					
Brant	2,120	(2,420)	4,189	11,684	15,873
Bruce	835	1,324	3,673	7,282	10,955
Dufferin	718	1,400	1,170	1,166	2,336
Elgin	1,669	2,158	3,481	1,922	5,403
Essex	3,918	16,833	8,043	17,247	25,290
Frontenac	2,765	5,677	2,858	9,070	11,928
Grey	1,696	1,301	6,509	6,364	12,873
Haliburton	179	0	1,029	1,911	2,940
Hastings	2,017	3,505	3,210	6,567	9,777
Huron	1,523	1,096	4,434	4,914	9,348
Kent	3,658	4,014	3,506	2,005	5,511
Lambton	3,162	1,531	8,422	6,960	15,382
Lanark	831	866	1,983	4,438	6,421
Leeds and Grenville	2,143	54	2,261	8,068	10,329
Lennox and Addington	1,523	757	1,091	2,166	3,257
Middlesex	3,363	3,224	8,617	17,920	26,537
Northumberland	1,332	2,621	4,048	3,828	7,876
Perth	2,078	1,607	3,558	3,560	7,118
Peterborough	71	1,780	5,178	4,973	10,151
Prescott and Russell	1,200	1,731	2,005	2,991	4,996
Prince Edward	1,064	153	724	689	1,413
Renfrew	2,075	1,767	4,474	5,311	9,785
Simcoe	5,115	6,888	17,517	17,282	34,799
Stormont, Dundas and Glengarry	208	2,918	5,051	4,874	9,925
Victoria	662	591	3,662	3,019	6,681
Wellington	1,148	4,025	8,219	5,856	14,075
Total	47,073	65,401	118,912	162,067	280,979
Districts					
Algoma	946	2,032	9,927	9,507	19,434
Cochrane	771	(1,538)	3,862	7,794	11,656
Kenora	1,938	496	2,897	2,588	5,485
Manitoulin	319	(127)	998	1,259	2,257
Nipissing	1,630	10,212	1,333	3,877	5,210
Parry Sound	1,511	(1)	2,423	3,300	5,723
Rainy River	535	1,206	1,544	3,689	5,233
Sudbury	28	133	1,302	2,222	3,524
Thunder Bay	9,402	83	5,173	20,558	25,731
Timiskaming	170	609	4,401	4,404	8,805
Total	17,250	13,105	33,860	59,198	93,058
PROVINCIAL TOTAL	224,137	56,343	562,749	827,266	1,390,015

Year End Position **Table 10 (Concluded)**

	Uncollected Taxes				
	Current Year	Previous Year	Prior Years	Total	Long Term Debt Outstanding
	$000	$000	$000	$000	$000
Metropolitan Toronto	74,799	14,256	16,508	105,563	1,023,806
Regions					
Durham	6,265	1,464	1,547	9,276	111,706
Haldimand — Norfolk	2,839	818	771	4,428	21,232
Halton	5,499	1,183	862	7,544	93,287
Hamilton — Wentworth	13,967	7,043	899	21,909	155,625
Niagara	13,794	3,834	2,911	20,539	159,493
Ottawa — Carleton	12,173	3,354	3,685	19,212	331,481
Peel	14,508	3,834	821	19,163	176,471
Sudbury	4,830	1,693	2,030	8,553	70,912
Waterloo	6,045	1,453	2,145	9,643	50,297
York	11,434	2,780	2,624	16,838	57,361
Muskoka	2,124	768	883	3,775	8,453
Oxford	2,493	721	649	3,863	27,649
Total	95,971	28,945	19,827	144,743	1,263,967
Counties					
Brant	2,867	929	488	4,284	21,512
Bruce	1,991	572	754	3,317	18,304
Dufferin	1,346	390	392	2,128	4,723
Elgin	2,026	514	462	3,002	17,752
Essex	14,804	5,959	5,379	26,142	139,739
Frontenac	3,916	1,103	1,163	6,182	32,031
Grey	3,013	902	859	4,774	11,991
Haliburton	634	266	334	1,234	760
Hastings	3,041	1,207	985	5,233	17,894
Huron	1,741	542	573	2,856	20,458
Kent	3,731	1,300	1,140	6,171	49,947
Lambton	3,751	1,066	1,103	5,920	57,345
Lanark	1,082	338	342	1,762	2,420
Leeds and Grenville	2,140	732	873	3,745	19,970
Lennox and Addington	1,042	389	277	1,708	4,885
Middlesex	8,092	1,456	939	10,487	75,625
Northumberland	1,762	556	606	2,924	13,170
Perth	1,231	369	261	1,861	15,245
Peterborough	3,281	899	793	4,973	25,004
Prescott and Russell	1,859	620	695	3,174	12,669
Prince Edward	563	167	191	921	2,969
Renfrew	2,275	745	613	3,633	14,116
Simcoe	9,127	3,036	3,286	15,449	45,529
Stormont, Dundas and Glengarry	3,682	1,029	1,301	6,012	47,955
Victoria	1,589	445	496	2,530	4,914
Wellington	4,468	1,300	1,002	6,770	35,006
Total	85,054	26,831	25,307	137,192	711,933
Districts					
Algoma	2,523	567	618	3,708	32,791
Cochrane	1,225	389	334	1,948	21,729
Kenora	2,068	325	347	2,740	6,128
Manitoulin	318	110	106	534	923
Nipissing	2,722	845	950	4,517	27,069
Parry Sound	1,002	395	457	1,854	2,485
Rainy River	769	162	41	972	3,187
Sudbury	339	127	110	576	3,223
Thunder Bay	3,313	1,128	734	5,175	53,796
Timiskaming	1,146	440	512	2,098	5,943
Total	15,425	4,488	4,209	24,122	157,274
PROVINCIAL TOTAL	271,249	74,520	65,851	411,620	3,156,979

APPENDIX C

Detailed Municipal Financial Data

By Municipal Status

Table 1: Population
Table 2: Household and Area
Table 3: Assessment
Table 4: Property Taxation
Table 5: Revenue Fund Revenues
Table 6: Revenue Fund Expenditures By Function
Table 7: Revenue Fund Expenditures By Object
Table 8: Capital Fund Revenues
Table 9: Capital Fund Expenditures and Transfers
Table 10: Year End Position

Note: Figures may vary from those in the text due to rounding.

Population

Table 1

	No. of Municipalities[2]	Population[1]			
		Total	0-19	20-65	66+
			%	%	%
Metropolitan Toronto					
Cities	2	1,190,767	25.4	63.7	10.8
Boroughs	4	952,726	27.8	62.3	9.9
Total	6	2,143,493			
Regions					
Cities	21	2,147,560	31.1	60.4	8.4
Towns	37	795,583	33.9	58.5	7.6
Villages	1	2,334	30.3	57.6	12.1
Townships	28	284,235	34.6	56.5	8.9
Total	87	3,229,712			
Counties					
Cities	18	1,083,066	29.5	59.5	11.0
Separated Towns	4	23,261	28.1	55.6	16.3
Towns	68	347,564	30.9	54.7	14.4
Villages	110	124,544	30.6	53.2	16.1
Townships	326	955,286	34.3	56.5	9.2
Imp. Districts	1	670	33.0	48.8	18.2
Total	527	2,534,391			
Districts					
Cities	4	288,717	32.5	58.5	8.9
Towns	35	139,794	33.3	56.3	10.4
Villages	8	4,358	29.4	54.2	16.4
Townships	124	133,978	36.7	55.6	7.7
Dev. Area Boards	1	1,277	48.5	47.1	4.4
Imp. Districts	7	4,236	37.7	56.0	6.3
Total	179	572,360			
PROVINCIAL TOTAL	799	8,479,956	30.6	59.7	9.7

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[1] 1981 data. Population figures for 1982 are not available because the enumeration for that year was based on a sample.

[2] Refers to lower tier municipalities only. For the total number of municipalities in Ontario, including upper tiers, see Table 1 in Appendix B.

Households and Area **Table 2**

	Households			Hectares	
	Total	% Permanent	Population To Household Ratio	Total	Population Per Hectare
	000	%		000	
Metropolitan Toronto					
Cities	465	100.0	2.6	28	42.5
Boroughs	356	100.0	2.7	36	26.5
Total	821	100.0	2.6	64	33.5
Regions					
Cities	800	99.8	2.7	363	5.9
Towns	283	95.4	2.9	983	.8
Villages	1	100.0	2.0	negl.[1]	12.9
Townships	114	81.6	2.5	1,129	.3
Total	1,198	97.0	2.8	2,475	1.3
Counties					
Cities	425	100.0	2.6	83	13.0
Separated Towns	9	100.0	2.6	3	7.7
Towns	138	97.1	2.5	53	6.6
Villages	50	96.0	2.5	32	3.9
Townships	420	74.8	2.3	8,064	.1
Total	1,042	89.3	2.4	8,235	.3
Districts					
Cities	104	99.0	2.8	386	.7
Towns	53	98.1	2.7	300	.5
Villages	2	100.0	2.0	5	.8
Townships	65	69.2	2.0	2400	.1
Dev. Area Boards	negl.	100.0	3.3	57	negl.
Imp. Districts	2	50.0	2.0	204	negl.
Total	226	89.8	2.5	3,352	.2
PROVINCIAL TOTAL	3,287	94.8	2.6	14,126	.6

[1] negl. — Negligible

Assessment **Table 3**

	Equalized	Growth	Residential Portion	Equalized Per Household
	$000	%	%	$
Metropolitan Toronto				
Cities	43,562,896	4.7	49.6	93,684
Boroughs	26,225,598	3.1	61.7	73,667
Total	69,788,494	4.1	54.2	85,004
Regions				
Cities	55,093,529	4.2	65.1	68,867
Towns	25,074,071	7.8	73.8	88,601
Villages	102,495	.7	99.9	102,495
Townships	9,617,160	1.8	86.2	84,361
Total	89,887,256	4.9	69.8	75,031
Counties				
Cities	24,366,547	2.7	61.9	57,333
Separated Towns	466,600	1.7	55.9	51,844
Towns	7,380,331	2.6	66.2	53,481
Villages	2,317,874	1.6	73.6	46,357
Townships	31,297,348	1.3	85.2	74,517
Total	65,828,700	1.9	73.8	63,175
Districts				
Cities	6,828,905	3.2	55.1	65,663
Towns	2,687,417	3.1	54.0	50,706
Villages	83,872	2.6	76.1	41,936
Townships	3,292,354	2.0	70.6	50,652
Dev. Area Boards	10,417	.5	73.5	28,154
Imp. Districts	93,598	6.6	64.3	46,799
Total	12,996,564	2.9	59.0	57,507
PROVINCIAL TOTAL	238,501,014	3.7	65.8	72,559

Property Taxation **Table 4**

	Residential and Farm	Commercial Industrial and Business	Special Charges	Sewer Surcharges on Direct Water Billings	Total[1]
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Cities	250,144	327,884	12,780	23,143	613,951
Boroughs	186,908	140,221	7,439	12,375	346,943
Total	437,052	468,105	20,219	35,518	960,894
Regions					
Cities	392,605	269,997	27,658	15,756	706,016
Towns	137,037	62,840	11,228	3,598	214,703
Villages	903	1	41	0	945
Townships	48,326	9,478	3,899	603	62,306
Total	578,871	342,316	42,826	19,957	983,970
Counties					
Cities	179,227	133,177	14,308	8,831	335,543
Separated Towns	3,013	2,832	302	428	6,575
Towns	47,238	31,023	6,777	7,735	92,773
Villages	12,081	5,599	3,254	3,496	24,430
Townships	108,639	24,213	13,275	1,999	148,126
Total	350,198	196,844	37,916	22,489	607,447
Districts					
Cities	38,735	37,791	3,046	3,466	83,038
Towns	16,407	17,059	2,223	1,926	37,615
Villages	378	139	111	49 677	
Townships	12,463	8,947	1,554	1,162	24,126
Dev. Area Boards	61	26	2	0	89
Imp. Districts	555	484	24	0	1,063
Total	68,599	64,446	6,960	6,603	146,608
PROVINCIAL TOTAL	1,434,720	1,071,711	107,921	84,567	2,698,919

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[1] May differ from amounts shown in Table 5 because it excludes sewer surcharges billed by upper tier municipalities.

Revenue Fund Revenues

Table 5

	Property Taxation	Ontario Grants		
		Unconditional	Conditional	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	514,900	103,063	314,905	417,968
Cities	285,590	20,315	21,519	41,834
Boroughs	160,403	20,265	22,725	42,990
Total	960,893	143,643	359,149	502,792
Regions				
Upper Tiers	463,886	149,110	358,354	507,464
Cities	415,209	66,331	53,905	120,236
Towns	128,731	20,288	24,387	44,675
Villages	442	79	93	172
Townships	36,060	6,110	11,696	17,806
Total	1,044,328	241,918	448,435	690,353
Counties				
Upper Tiers	60,502	15,360	166,507	181,867
Cities	335,544	84,976	138,340	223,316
Separated Towns	6,575	2,138	1,863	4,001
Towns	79,708	28,628	12,357	40,985
Villages	20,386	8,521	4,491	13,012
Townships	104,658	33,443	58,240	91,683
Total	607,373	173,066	381,798	554,864
Districts				
Cities	83,039	53,821	58,240	112,061
Towns	37,582	28,410	32,522	60,932
Villages	677	548	245	793
Townships	24,126	17,631	16,859	34,490
Dev. Area Boards	88	542	17	559
Imp. Districts	1,063	767	476	1,243
Total	146,575	101,719	108,359	210,078
PROVINCIAL TOTAL	2,759,169	660,346	1,297,741	1,958,087

Revenue Fund Revenues

Table 5
(Cont.)

	Payments In Lieu of Taxes		
	Ontario	Other	Total
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	6,869	0	6,869
Cities	32,782	24,827	57,609
Boroughs	11,116	8,052	19,168
Total	50,767	32,879	83,646
Regions			
Upper Tiers	8,333	0	8,333
Cities	17,488	78,219	95,707
Towns	3,947	2,505	6,452
Villages	0	403	403
Townships	395	433	828
Total	30,163	81,560	111,723
Counties			
Upper Tiers	1,696	0	1,696
Cities	12,466	10,757	23,223
Separated Towns	133	213	346
Towns	1,812	2,553	4,365
Villages	428	370	798
Townships	2,316	4,625	6,941
Total	18,851	18,518	37,369
Districts			
Cities	3,273	3,630	6,903
Towns	1,510	650	2,160
Villages	17	7	24
Townships	719	192	911
Dev. Area Boards	49	4	53
Imp. Districts	6	6	12
Total	5,574	4,489	10,063
PROVINCIAL TOTAL	105,355	137,446	242,801

Revenue Fund Revenues **Table 5 (Cont.)**

	User Fees				
	Transit	Water	Homes For Aged	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	264,809	69,203	36,274	38,810	409,096
Cities	0	17,032	0	36,251	53,283
Boroughs	0	16,133	0	12,871	29,004
Total	264,809	102,368	36,274	87,932	491,383
Regions					
Upper Tiers	41,586	109,533	34,055	26,691	211,864
Cities	26,023	10,104	1,087	95,780	132,995
Towns	2,800	4,503	94	22,704	30,100
Villages	0	0	0	0	0
Townships	0	695	0	8,595	9,290
Total	70,409	124,835	35,236	153,770	384,249
Counties					
Upper Tiers	0	0	33,310	3,695	37,004
Cities	24,714	47,131	11,537	34,870	118,253
Separated Towns	0	1,259	0	896	2,155
Towns	237	18,257	9	13,746	32,249
Villages	3	4,755	3	6,174	10,936
Townships	575	7,088	0	32,541	40,209
Total	25,529	78,490	44,859	91,922	240,806
Districts					
Cities	5,741	11,883	7,286	9,954	34,864
Towns	29	5,625	4,828	5,624	16,083
Villages	2	49	0	232	283
Townships	0	1,695	1,381	3,724	6,800
Dev. Area Boards	0	39	0	61	101
Imp. Districts	0	17	0	92	108
Total	5,772	19,308	13,495	19,687	58,239
PROVINCIAL TOTAL	366,519	325,001	129,864	353,311	1,174,677

Revenue Fund Revenues

Table 5
(Concluded)

	Other Revenue	Total Revenue
	$000	$000
Metropolitan Toronto		
Upper Tier	94,155	1,442,988
Cities	69,849	508,165
Boroughs	36,110	287,675
Total	200,114	2,238,828
Regions		
Upper Tiers	29,034	1,220,581
Cities	108,300	872,447
Towns	32,180	242,138
Villages	127	1,144
Townships	8,404	72,388
Total	178,045	2,408,694
Counties		
Upper Tiers	7,185	288,254
Cities	53,644	753,980
Separated Towns	952	14,029
Towns	18,374	175,681
Villages	4,660	49,792
Townships	24,743	268,234
Total	109,559	1,549,972
Districts		
Cities	11,358	248,225
Towns	11,438	128,195
Villages	206	1,983
Townships	6,430	72,757
Dev. Area Boards	297	1,098
Imp. Districts	539	2,965
Total	30,268	455,223
PROVINCIAL TOTAL	517,987	6,652,725

Revenue Fund Expenditures By Function Table 6

		Protection To Persons and Property			
	General Government	Fire	Police	Other	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	63,325	0	278,106	17,131	295,237
Cities	109,878	79,858	0	17,565	97,423
Boroughs	41,688	48,226	0	8,437	56,663
Total	214,891	128,084	278,106	43,133	449,323
Regions					
Upper Tiers	72,261	89	188,719	28,324	217,132
Cities	179,155	115,369	47,404	18,169	180,942
Towns	42,248	24,422	1,675	7,391	33,488
Villages	255	267	152	1	420
Townships	13,892	4,778	299	1,601	6,678
Total	307,811	144,925	238,249	55,486	438,660
Counties					
Upper Tiers	18,327	63	0	12,071	12,135
Cities	70,896	59,574	85,058	15,462	160,093
Separated Towns	1,621	761	1,642	52	2,455
Towns	23,291	8,019	23,322	3,093	34,434
Villages	9,345	1,874	978	798	3,650
Townships	49,074	13,813	4,309	6,744	24,869
Total	172,554	84,104	115,309	38,220	237,636
Districts					
Cities	17,164	16,995	23,826	10,224	51,045
Towns	13,425	5,421	7,575	1,185	14,201
Villages	469	105	0	19	124
Townships	13,499	2,632	1,902	640	5,175
Dev. Area Boards	175	60	0	13	72
Imp. Districts	696	90	0	16	107
Total	45,428	25,303	33,303	12,097	70,724
PROVINCIAL TOTAL	740,684	382,416	664,967	148,936	1,196,343

Revenue Fund Expenditures By Function

Table 6
(Cont.)

	Transportation Services			
	Roads	Transit	Other	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	67,366	402,161	3,957	473,484
Cities	57,025	0	21,369	78,394
Boroughs	45,673	0	6,084	51,757
Total	170,064	402,161	31,410	603,635
Regions				
Upper Tiers	120,175	105,851	526	226,552
Cities	122,283	53,446	29,008	204,738
Towns	60,131	8,604	7,280	76,015
Villages	163	0	19	182
Townships	27,185	41	986	28,213
Total	329,937	167,942	37,819	535,700
Counties				
Upper Tiers	67,856	0	66	67,922
Cities	86,695	43,600	17,184	147,479
Separated Towns	2,255	0	295	2,550
Towns	25,866	849	4,763	31,478
Villages	9,198	0	1,436	10,634
Townships	104,259	1,329	2,491	108,093
Total	296,129	45,778	26,235	368,156
Districts				
Cities	30,052	16,067	5,531	51,650
Towns	18,479	370	3,589	22,517
Villages	367	6	39	413
Townships	22,376	13	1,217	23,606
Dev. Area Boards	269	0	176	445
Imp. Districts	571	0	327	898
Total	72,114	16,456	10,879	99,529
PROVINCIAL TOTAL	868,244	632,337	106,343	1,607,020

Revenue Fund Expenditures By Function — Table 6 (Cont.)

	Environmental Services			
	Sewers	Water	Solid Waste	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	74,817	62,479	29,302	166,598
Cities	22,889	21,896	27,921	72,617
Boroughs	17,801	15,052	17,903	50,755
Total	115,507	99,337	75,126	289,970
Regions				
Upper Tiers	131,031	127,839	24,653	283,522
Cities	34,658	10,856	27,425	72,939
Towns	5,589	7,015	10,158	22,761
Villages	103	0	38	141
Townships	913	736	2,661	4,310
Total	172,294	146,446	64,935	383,673
Counties				
Upper Tiers	25	0	281	306
Cities	63,334	51,171	21,239	135,744
Separated Towns	969	1,342	524	2,835
Towns	23,099	20,890	5,884	49,873
Villages	6,218	6,099	1,930	14,247
Townships	6,713	9,614	9,131	25,461
Total	100,358	89,116	38,989	228,466
Districts				
Cities	15,818	12,379	5,560	33,757
Towns	9,181	7,143	2,916	19,161
Villages	111	69	85	265
Townships	2,703	2,539	2,061	7,303
Dev. Area Boards	86	102	78	266
Imp. Districts	187	125	54	367
Total	28,086	22,357	10,754	61,119
PROVINCIAL TOTAL	416,245	357,256	189,804	963,228

Revenue Fund Expenditures By Function

Table 6 (Cont.)

	Health, Social and Family Services				
	Public Health	General Assistance	Elderly Assistance	Assistance To Children	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	30,155	138,334	109,613	93,777	371,879
Cities	28,942	0	599	0	29,541
Boroughs	14,075	0	0	8	14,083
Total	73,172	138,334	110,212	93,785	415,503
Regions					
Upper Tiers	68,369	155,836	86,548	86,390	397,144
Cities	5,104	1,065	5,455	2,560	14,184
Towns	1,945	132	862	15	2,954
Villages	0	0	0	0	0
Townships	386	28	36	12	462
Total	75,804	157,061	92,901	88,977	414,744
Counties					
Upper Tiers	30,128	45,190	74,578	25,883	175,779
Cities	19,709	61,390	31,154	27,223	139,475
Separated Towns	301	1,281	80	379	2,041
Towns	1,695	719	86	1,788	4,289
Villages	450	518	18	68	1,054
Townships	1,369	3,401	92	426	5,319
Total	53,652	112,499	106,008	55,767	327,957
Districts					
Cities	9,146	15,058	23,429	10,019	57,652
Towns	5,118	6,185	14,947	12,179	38,502
Villages	55	47	30	2	133
Townships	1,884	2,230	4,747	567	9,428
Dev. Area Boards	13	0	0	0	13
Imp. Districts	42	123	31	114	310
Total	16,258	23,643	43,184	22,881	106,038
PROVINCIAL TOTAL	218,886	431,537	352,305	261,410	1,264,242

Revenue Fund Expenditures By Function

Table 6
(Cont.)

	Recreation and Cultural Services		
	Parks and Recreation	Libraries	Total
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	43,604	42,487	86,091
Cities	65,785	39,906	105,691
Boroughs	50,575	21,503	72,078
Total	159,964	103,896	263,860
Regions			
Upper Tiers	224	5,431	5,654
Cities	134,575	57,917	192,492
Towns	41,612	15,058	56,670
Villages	53	55	108
Townships	10,777	1,669	12,446
Total	187,241	80,130	267,370
Counties			
Upper Tiers	777	8,518	9,295
Cities	57,084	27,671	84,755
Separated Towns	1,288	373	1,661
Towns	22,032	3,859	25,891
Villages	9,067	814	9,882
Townships	19,111	2,730	21,845
Total	109,359	43,965	153,329
Districts			
Cities	20,702	6,995	27,697
Towns	12,256	2,534	14,784
Villages	417	65	481
Townships	9,548	1,671	11,219
Dev. Area Boards	174	10	185
Imp. Districts	382	66	448
Total	43,479	11,341	54,814
PROVINCIAL TOTAL	500,043	239,332	739,373

Revenue Fund Expenditures By Function

Table 6
(Concluded)

	Planning and Development	Total Expenditures	In Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	8,487	1,465,101	(22,113)
Cities	17,200	510,743	(2,578)
Boroughs	6,620	293,644	(5,969)
Total	32,307	2,269,488	(30,660)
Regions			
Upper Tiers	19,306	1,221,571	(990)
Cities	36,951	881,401	(8,954)
Towns	8,370	242,506	(368)
Villages	27	1,134	10
Townships	5,213	71,214	1,174
Total	69,867	2,417,826	(9,131)
Counties			
Upper Tiers	4,694	288,459	(205)
Cities	20,268	758,710	(4,730)
Separated Towns	378	13,541	488
Towns	5,306	174,563	1,118
Villages	802	49,612	180
Townships	29,412	264,104	4,131
Total	60,860	1,548,989	981
Districts			
Cities	6,041	245,006	3,219
Towns	3,935	127,392	803
Villages	63	1,948	35
Townships	2,858	73,089	(332)
Dev. Area Boards	1	1,157	(59)
Imp. Districts	38	2,864	101
Total	12,936	451,456	3,767
PROVINCIAL TOTAL	175,970	6,687,759	(35,040)

Revenue Fund Expenditures By Object

Table 7

	Salaries and Wages	Materials and Supplies	Transfers	Debt Charges
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	760,522	279,286	189,071	135,522
Cities	318,034	109,732	1,850	42,862
Boroughs	180,157	68,176	241	24,033
Total	1,258,713	457,194	191,162	202,417
Regions				
Upper Tiers	493,658	333,461	181,401	108,575
Cities	460,894	255,798	(1,957)	63,120
Towns	110,229	86,876	66	11,968
Villages	300	723	0	90
Townships	25,489	30,852	(119)	4,365
Total	1,090,570	707,710	179,391	188,118
Counties				
Upper Tiers	125,314	84,793	56,715	2,289
Cities	362,182	188,993	88,300	66,781
Separated Towns	5,771	4,403	1,463	538
Towns	71,128	64,034	(2,848)	15,032
Villages	14,473	25,906	(1,471)	2,662
Townships	74,694	117,620	6,741	29,731
Total	653,562	485,749	148,900	117,033
Districts				
Cities	128,278	51,758	27,930	17,612
Towns	55,999	35,964	12,664	4,044
Villages	512	1,039	42	53
Townships	26,778	30,523	3,936	2,092
Dev. Area Boards	406	662	0	14
Imp. Districts	1,039	1,148	186	19
Total	213,012	121,094	44,758	23,834
PROVINCIAL TOTAL	3,215,857	1,771,747	564,211	531,402

Revenue Fund Expenditures By Object

Table 7
(Concluded)

	Transfers To Other Funds	Total Expenditures	In Year Surplus (Deficit)
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	100,700	1,465,101	(22,113)
Cities	38,265	510,743	(2,578)
Boroughs	21,037	293,644	(5,969)
Total	160,002	2,269,488	(30,660)
Regions			
Upper Tiers	104,476	1,221,571	(990)
Cities	103,545	881,401	(8,954)
Towns	33,367	242,506	(368)
Villages	21	1,134	10
Townships	10,627	71,214	1,174
Total	252,036	2,417,826	(9,131)
Counties			
Upper Tiers	19,348	288,459	(205)
Cities	52,454	758,710	(4,730)
Separated Towns	1,366	13,541	488
Towns	27,218	174,563	1,118
Villages	8,038	49,612	180
Townships	35,232	264,104	4,130
Total	143,656	1,548,989	981
Districts			
Cities	19,429	245,006	3,219
Towns	18,062	127,387	803
Villages	302	1,948	35
Townships	9,759	73,089	(332)
Dev. Area Boards	76	1,157	(59)
Imp. Districts	472	2,864	101
Total	48,100	451,451	3,767
PROVINCIAL TOTAL	603,794	6,687,754	(35,040)

Capital Fund Revenues **Table 8**

	Transfers From Other Funds		
	Revenue Fund	Reserves and Reserve Funds	Total
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	51,399	2,691	54,090
Cities	16,954	11,688	28,642
Boroughs	5,872	15,054	20,926
Total	74,225	29,433	103,658
Regions			
Upper Tiers	54,346	50,702	105,048
Cities	23,441	89,359	112,800
Towns	20,408	50,149	70,557
Villages	15	0	15
Townships	7,496	2,414	9,910
Total	105,706	192,624	298,330
Counties			
Upper Tiers	16,385	1,653	18,038
Cities	31,055	16,279	47,333
Separated Towns	1,037	12	1,049
Towns	19,871	8,426	28,297
Villages	5,453	1,574	7,042
Townships	22,670	4,028	26,687
Total	96,471	31,972	128,446
Districts			
Cities	11,299	10,168	21,467
Towns	14,469	1,498	15,988
Villages	247	57	304
Townships	5,859	2,069	7,929
Dev. Area Boards	76	25	101
Imp. Districts	201	0	201
Total	32,151	13,817	45,990
PROVINCIAL TOTAL	308,553	267,846	576,424

Capital Fund Revenues

Table 8
(Cont.)

	Long Term Borrowing			
	Own Purposes	Unconsolidated Local Boards	Individuals	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	26,145	0	0	26,145
Cities	19,630	0	0	19,630
Boroughs	9,328	0	0	9,328
Total	55,103	0	0	55,103
Regions				
Upper Tiers	118,339	19,262	173	137,774
Cities	59,399	8,086	368	67,853
Towns	9,847	14,299	847	24,993
Villages	0	0	0	0
Townships	1,482	0	2,726	4,208
Total	189,067	41,647	4,114	234,828
Counties				
Upper Tiers	1,185	0	0	1,185
Cities	45,489	150	0	45,639
Separated Towns	5	0	0	5
Towns	16,071	200	15	16,286
Villages	2,597	25	25	2,647
Townships	9,402	144	25,205	34,751
Total	74,749	519	25,245	100,513
Districts				
Cities	13,462	0	230	13,692
Towns	13,302	175	5	13,482
Villages	160	0	0	160
Townships	141	0	1,073	1,214
Dev. Area Boards	0	0	0	0
Imp. Districts	0	0	0	0
Total	27,065	175	1,308	28,548
PROVINCIAL TOTAL	345,984	42,341	30,667	418,992

Capital Fund Revenues

Table 8
(Concluded)

	Ontario Grants	Other Sources	Total Revenues
	$000	$000	$000
Metropolitan Toronto			
Upper Tier	86,771	16,641	183,647
Cities	21,287	14,319	83,878
Boroughs	10,200	12,017	52,471
Total	118,258	42,977	319,996
Regions			
Upper Tiers	96,755	33,273	372,850
Cities	38,660	22,349	241,662
Towns	27,006	20,366	142,921
Villages	0	0	15
Townships	11,650	3,686	29,455
Total	174,071	79,674	786,903
Counties			
Upper Tiers	27,036	956	47,215
Cities	31,905	14,376	139,253
Separated Towns	490	15	1,559
Towns	26,372	7,517	78,471
Villages	7,290	1,630	18,635
Townships	38,982	10,853	111,359
Total	132,075	35,347	396,492
Districts			
Cities	13,550	1,775	50,484
Towns	17,242	6,873	52,986
Villages	94	687	1,496
Townships	16,085	1,420	26,648
Dev. Area Boards	0	0	101
Imp. Districts	116	(1)	316
Total	47,939	10,154	132,031
PROVINCIAL TOTAL	472,343	168,152	1,635,422

Capital Fund Expenditures and Transfers

Table 9

	General Government	Protection To Persons and Property	Transportation Services		
			Roads	Transit	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	623	5,140	22,568	94,957	117,525
Cities	11,641	3,623	24,463	0	24,462
Boroughs	916	704	16,290	0	16,290
Total	13,180	9,467	63,321	94,957	158,277
Regions					
Upper Tiers	7,455	7,733	97,028	31,455	128,483
Cities	13,945	21,580	80,876	3,495	84,371
Towns	7,907	2,660	46,259	825	47,084
Villages	15	0	0	0	0
Townships	399	972	9,635	0	9,635
Total	29,721	32,945	233,798	35,775	269,573
Counties					
Upper Tiers	4,937	157	38,303	0	38,303
Cities	6,537	4,011	43,352	2,947	46,299
Separated Towns	91	38	960	0	960
Towns	2,809	4,393	15,512	250	15,761
Villages	501	1,004	5,939	0	5,938
Townships	2,217	3,003	35,086	3	35,008
Total	17,092	12,606	139,152	3,200	142,349
Districts					
Cities	602	4,036	14,790	1,859	16,650
Towns	2,506	1,310	12,150	35	12,190
Villages	101	21	90	0	90
Townships	720	748	7,576	0	7,576
Dev. Area Boards	5	3	20	0	20
Imp. Districts	7	9	99	0	98
Total	3,941	6,127	34,725	1,894	36,624
PROVINCIAL TOTAL	63,934	61,145	470,996	135,826	606,823

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Environmental Services				
	Sewers	Water	Solid Waste	Total	Public Health
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	22,253	8,109	2,828	33,190	1,840
Cities	21,761	2,858	2,085	26,704	122
Boroughs	16,514	1,783	212	18,509	57
Total	60,528	12,750	5,125	78,403	2,019
Regions					
Upper Tiers	61,833	53,730	3,225	118,788	6,568
Cities	26,566	5,293	413	32,272	757
Towns	15,872	3,791	1,197	20,860	148
Villages	0	0	0	0	0
Townships	2,232	73	4	2,309	25
Total	106,503	62,887	4,839	174,229	7,498
Counties					
Upper Tiers	0	0	91	91	1,251
Cities	17,253	17,932	1,321	36,506	189
Separated Towns	107	164	9 281	8	
Towns	23,743	7,838	250	31,831	112
Villages	1,810	3,932	204	5,953	292
Townships	3,850	7,846	591	12,996	102
Total	46,763	37,712	2,466	87,658	1,954
Districts					
Cities	6,138	4,456	257	10,851	109
Towns	10,346	6,099	87	16,528	216
Villages	0	694	0	694	0
Townships	4,166	3,621	48	7,836	445
Dev. Area Boards	6	0	0	6	0
Imp. Districts	103	5	0	108	0
Total	20,759	14,875	392	36,023	770
PROVINCIAL TOTAL	234,553	128,224	12,822	376,313	12,241

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Social and Family Services	Recreational and Cultural Services	Planning and Development	Total Own Expenditures
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tier	36,517	7,633	25	202,493
Cities	0	14,274	4,326	85,151
Boroughs	0	12,468	479	49,424
Total	36,517	34,375	4,830	337,068
Regions				
Upper Tiers	5,152	863	19,411	294,453
Cities	152	33,177	19,533	205,789
Towns	311	35,763	3,784	118,516
Villages	0	0	0	15
Townships	0	7,403	3,308	24,051
Total	5,615	77,206	46,036	642,824
Counties				
Upper Tiers	1,543	786	94	47,163
Cities	1,123	12,093	14,436	121,194
Separated Towns	1	100	19	1,497
Towns	139	8,840	3,191	67,077
Villages	0	3,209	271	17,225
Townships	7	6,792	18,478	78,732
Total	2,813	31,820	36,489	332,888
Districts				
Cities	3,636	6,265	2,274	44,423
Towns	585	4,749	1,942	39,600
Villages	0	570	1	1,476
Townships	152	4,052	2,310	23,840
Dev. Area Boards	0	67	0	101
Imp. Districts	13	56	34	327
Total	4,386	15,759	6,561	109,767
PROVINCIAL TOTAL	49,331	159,160	93,916	1,422,547

Capital Fund Expenditures and Transfers

Table 9
(Cont.)

	Transfers			
	Local Unconsolidated Boards	Individuals	Other Funds	Total
	$000	$000	$000	$000
Metropolitan Toronto				
Upper Tiers	0	0	25,374	25,374
Cities	0	0	1,322	1,322
Boroughs	0	0	971	971
Total	0	0	27,667	27,667
Regions				
Upper Tiers	19,262	173	1,794	21,229
Cities	8,086	368	4,743	13,197
Towns	14,299	847	2,983	18,129
Villages	0	0	0	0
Townships	0	2,726	246	2,972
Total	41,647	4,114	9,766	55,527
Counties				
Upper Tiers	0	0	107	107
Cities	150	0	5,508	5,658
Separated Towns	0	0	0	0
Towns	200	15	2,889	3,104
Villages	25	25	315	365
Townships	144	25,205	924	26,273
Total	519	25,245	9,743	35,507
Districts				
Cities	0	230	381	611
Towns	175	5	282	462
Villages	0	0	26	26
Townships	0	1,073	144	1,217
Dev. Area Boards	0	0	0	0
Imp. Districts	0	0	0	0
Total	175	1,308	833	2,316
PROVINCIAL TOTAL	42,341	30,667	48,009	121,017

Capital Fund Expenditures and Transfers

Table 9
(Concluded)

	Total Applications	In Year Balance
	$000	$000
Metropolitan Toronto		
Upper Tier	227,867	44,220
Cities	86,473	2,595
Boroughs	50,395	(2,076)
Total	364,735	44,739
Regions		
Upper Tiers	315,682	(57,168)
Cities	218,986	(22,676)
Towns	136,645	(6,276)
Villages	15	0
Townships	27,023	(2,432)
Total	698,351	(88,552)
Counties		
Upper Tiers	47,270	55
Cities	126,852	(12,401)
Separated Towns	1,497	(62)
Towns	70,181	(8,290)
Villages	17,590	(1,045)
Townships	105,005	(6,354)
Total	368,395	(28,097)
Districts		
Cities	45,034	(5,450)
Towns	40,062	(12,924)
Villages	1,502	6
Townships	25,057	(1,591)
Dev. Area Boards	101	0
Imp. Districts	327	11
Total	112,083	(19,948)
PROVINCIAL TOTAL	1,543,564	(91,858)

Year End Position **Table 10**

	Revenue Fund Balance	Capital Fund Balance	Reserves and Reserve Funds		
			Reserves	Reserve Funds	Total
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	37,548	(9,432)	80,017	11,346	91,363
Cities	28,364	(15,307)	84,719	64,946	149,665
Boroughs	24,923	11,896	23,317	59,092	82,409
Total	90,835	(12,843)	188,053	135,384	323,437
Regions					
Upper Tiers	16,873	(15,215)	104,247	129,567	233,814
Cities	33,246	593	71,253	246,979	318,232
Towns	15,789	2,678	31,605	86,153	117,758
Villages	98	17	20	39	59
Townships	2,972	2,605	14,802	7,880	22,682
Total	68,978	(9,322)	221,927	470,618	692,545
Counties					
Upper Tiers	5,154	1,137	14,616	2,412	17,028
Cities	11,113	31,836	35,148	68,656	103,804
Separated Towns	746	354	727	1,256	1,983
Towns	9,515	10,796	15,938	24,760	40,698
Villages	3,517	1,859	7,919	12,969	20,888
Townships	17,028	19,420	44,566	52,013	96,579
Total	47,073	65,402	118,914	162,066	280,980
Districts					
Cities	10,903	7,390	10,242	30,862	41,104
Towns	3,732	5,827	11,628	12,118	23,746
Villages	209	37	376	595	971
Townships	2,293	(531)	11,113	14,749	25,862
Dev. Area Boards	(93)	0	54	295	349
Imp. Districts	206	383	449	578	1,027
Total	17,250	13,106	33,862	59,197	93,059
PROVINCIAL TOTAL	224,136	56,343	562,756	827,265	1,390,021

Table 10
(Concluded)

	Uncollected Taxes				
	Current Year	Previous Year	Prior Years	Total	Long Term Debt Outstanding
	$000	$000	$000	$000	$000
Metropolitan Toronto					
Upper Tier	0	0	0	0	788,626
Cities	50,596	10,004	11,161	71,761	139,297
Boroughs	24,203	4,252	5,347	33,802	95,883
Total	74,799	14,256	16,508	105,563	1,023,806
Regions					
Upper Tiers	0	0	0	0	718,355
Cities	57,364	17,914	9,543	84,821	413,859
Towns	27,047	7,394	6,850	41,291	105,749
Villages	12	0	1	13	349
Townships	11,548	3,637	3,433	18,618	25,654
Total	95,971	28,945	19,827	144,743	1,263,966
Counties					
Upper Tiers	0	0	0	0	8,271
Cities	35,392	11,139	9,819	56,350	395,774
Separated Towns	673	307	243	1,223	2,378
Towns	11,618	3,960	3,854	19,432	101,943
Villages	3,225	1,125	1,147	5,497	17,633
Townships	34,145	10,299	10,244	54,688	179,134
Total	85,053	26,830	25,307	137,190	711,933
Districts					
Cities	6,531	1,895	1,475	9,901	121,182
Towns	4,643	1,174	1,112	6,929	23,711
Villages	115	39	40	194	406
Townships	3,946	1,354	1,518	6,818	11,807
Dev. Area Boards	19	0	17	36	77
Imp. Districts	171	26	47	244	91
Total	15,425	4,488	4,209	24,122	157,274
PROVINCIAL TOTAL	271,248	74,519	65,851	411,618	3,156,979

APPENDIX D

Classification of Municipalities

By Type

(a) Metropolitan Toronto

All upper and lower tier municipalities in Metropolitan Toronto.

(b) Regions

All upper and lower tier municipalities in the regions of Durham, Haldimand-Norfolk, Halton, Hamilton-Wentworth, Niagara, Ottawa-Carleton, Peel, Sudbury, Waterloo, York, the District of Muskoka, and the Restructured County of Oxford.

(c) Cities South

All cities within County boundaries: Barrie, Belleville, Brantford, Brockville, Chatham, Cornwall, Guelph, Kingston, London, Orillia, Owen Sound, Pembroke, Peterborough, Sarnia, Stratford, St. Thomas, and Windsor.

(d) Cities North

All cities in Northern Ontario outside the Region of Sudbury: North Bay, Sault Ste. Marie, Thunder Bay, and Timmins.

(e) Rural South

All upper and lower tier municipalities in counties, including separated towns but excluding cities.

(f) Rural North

All municipalities in northern Ontario except municipalities in (b) and (d) above.